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TWENTY-FIRST ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

COMPLIMENTS OF

BOARD OF

Gas and Electric Light Commissioners.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1906.

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FOR THE CALENDAR YEAR 1905, INCLUDING TABLES FROM THE ANNUAL RETURNS FOR THE YEAR ENDING JUNE 30, 1905.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
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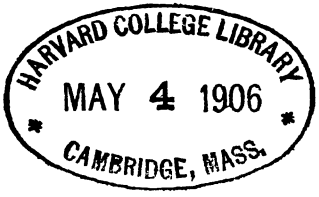

The Commissioners.

APPROVED BY

THE STATE BOARD OF PUBLICATION.

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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its twenty-first annual report.

There are now under the supervision of the Board one hundred and forty companies, and the gas or electric light plants of nineteen towns and three cities. Of the companies, forty-six are engaged in the supply of gas only, twenty-six in the supply of both gas and electric light, and sixty-eight supply only electricity. Of the municipalities, four have plants for the supply of both gas and electricity, the others supply electricity only.

The following table gives the names of companies chartered under the general law during the year 1905, with gas or electric lighting powers, with the amount of capital and location of each, as stated in their charters: —

Citizens' Gas, Electric and Power Company of Nantucket,	$26,000	Nantucket.
Electric Textile Machinery Company,	1,000,000	Boston.
G. A. Hawkes Company, The,	50,000	Boston.
Georgetown Gas Company, The,	8,000	Georgetown.
Hanson Gas and Electric Company,	10,000	Hanson.
Needham Gas Company, The,	20,000	Needham.
Sheffield Light and Power Company, The,	5,000	Sheffield.
Sunderland Electric Light and Power Company,	10,000	Sunderland.
Woodville Electric Light Company,	3,600	Hopkinton.

The charter powers of the Electric Textile Machinery Company include the manufacture and sale of various textiles, and of the electric or other machinery useful for such manufacture. The electric lighting powers are described in the charter in the following language: "to produce and accumulate electricity and electro-motive force and to supply the same for the production, transmission or use of power for lighting, heating, and motive purposes or otherwise, as may be thought advisable; but this corporation shall not have the power to carry on the business of an electric light, heat or power com-

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pany and to make, generate, sell, distribute or supply electricity for light, heating, manufacturing or mechanical purposes in any city or town within the Commonwealth of Massachusetts unless and until it shall have fully complied with any and all provisions of the laws of the Commonwealth of Massachusetts relating in any way to the organization and conduct of the affairs of a corporation organized for such purpose and purposes or unless and until it shall duly acquire the right therein to carry on such business by legislative enactment or otherwise and said business of manufacturing, generating, distributing, supplying and selling electricity shall be carried on only in states and jurisdictions when and where permissible under the laws thereof or pursuant to powers thereby granted."

The G. A. Hawkes Company, in addition to the business of manufacturing and selling boots, shoes, etc., is authorized by its charter "to sell and distribute outside the Commonwealth of Massachusetts to any person or persons, corporation or corporations, municipal or otherwise, association or associations, gas and electricity for light, heat and power or for any other purpose, and all kinds of power for any purposes to which the same may be lawfully applied."

The Hanson Gas and Electric Company is authorized by its charter to supply gas and electricity in the towns of Hanson, Halifax, Pembroke, Hanover, Plympton and East Bridgewater.

Financial data respecting the Northfield Acetylene Gas Light Company, owned by the estate of J. A. Williams, appear for the first time in the Appendix, this company having commenced the supply of acetylene gas in Northfield on July 19, 1904.

Two new companies for the supply of acetylene gas have entered upon this business during the calendar year 1905: the Bernardston Acetylene Light Company, beginning in Bernardston on August 5; and the Georgetown Gas Company, beginning in Georgetown on September 27. Two plants owned by Victor H. Nickerson of Cotuit, one in Cotuit and one in Hyannis, have been used for the supply of acetylene gas in the former village since July, 1901, and in the latter since January, 1902. The plant in Hyannis was seriously damaged by an explosion on December 15, but is being rebuilt.

From the return of the Whitman Light and Power Com-

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pany for the year ending June 30, 1905, it appears that the property and business of this company were sold to the Edison Electric Illuminating Company of Brockton on Aug. 31, 1904. The Brockton company was authorized by chapter 215 of the Acts of 1903 to undertake the supply of electric light in the town of Whitman.

The property and business of the Nantucket Gas and Electric Company, which at the close of the year was in the hands of receivers, have been purchased by the Citizens Gas Light and Power Company of Nantucket, which began to supply gas and electric light in that town on May 4.

The Woburn Light, Heat and Power Company transferred its plant on June 30 to the Edison Electric Illuminating Company of Boston, which, since that date, has supplied electricity for public and private use in the city of Woburn and in the towns of Winchester and Stoneham.

Reference has been made in previous reports to the supply of a low grade of fuel gas in the town of Stoneham by the People's Gas and Electric Company. The contract between the owners of this process and the People's company having been terminated, the company began on May 19 to purchase its gas from the municipal plant in the adjoining town of Wakefield. The gas supplied in Stoneham since the date named has been ordinary illuminating gas.

The receivers of the Framingham Gas, Fuel and Power Company remained in possession of that property at the close of the calendar year.

The Worcester County Gas Company has received permission during the year to lay its mains in the town of Warren. The company began to supply gas in the town of Leicester in January.

On June 12 the Boston Consolidated Gas Company filed with the Board its acceptance of its charter as amended by chapter 421 of the Acts of 1905 (see Appendix C), and its agreement to reduce the maximum price of gas to be charged by it to 90 cents per thousand cubic feet within twelve months from the date of the acquisition by it of the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section 1 of chapter 417 of

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the Acts of the year 1903, the said act being the original charter of the company. On June 15 the company completed its purchase of the companies named below, being all those mentioned in its charter, and issued for that purpose, as it was specifically authorized by said chapter 421 to do, 151,246 shares, of the par value of $100 each, amounting to $15,124,600. Of this, 151,106 shares, of the par value of $15,110,600, were taken by the trustees of the Massachusetts Gas Companies. Since that date the gas in the territory previously occupied by these companies has been furnished exclusively by the Boston Consolidated Gas Company. On July 1 the company reduced the price to 95 cents, and on Jan. 1, 1906, to 90 cents, a thousand. The amounts paid for the properties of the several companies were as follows: —

Massachusetts Pipe Line Gas Company,	$2,460,000 00
Brookline Gas Light Company,	6,130,703 25
Dorchester Gas Light Company,	1,669,000 00
Jamaica Plain Gas Light Company,	562,500 00
Boston Gas Light Company,	8,148,170 42
Roxbury Gas Light Company,	1,555,000 00
Bay State Gas Company,	2,830,248 47
South Boston Gas Light Company,	660,000 00
Total,	$24,015,622 14

To accomplish this, the stock of the Boston Consolidated Gas Company was issued at a premium of $8,893,264.80, or $58.80 per share.

These transactions have enabled the companies to be liquidated at the following prices per share: Massachusetts Pipe Line Gas Company, $125; Brookline Gas Light Company, $150; Dorchester Gas Light Company, $250; Jamaica Plain Gas Light Company, $225; Boston Gas Light Company, $1,500; Roxbury Gas Light Company, $250; Bay State Gas Company, $125; South Boston Gas Light Company, $150. The par value of the Boston company was $500 per share; that of the other companies was $100.

Electric Meter Testing.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, has been continued with the same

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regulations and the same expert assistance as heretofore. In the six months of 1901 during which the law was in force, six meters were inspected; seven were inspected during the year 1902, twenty-nine in 1903, sixty-seven in 1904 and fifty in 1905. The results of the inspections in 1905 are shown in the following table: —

Number.	Capacity of Meter (Amperes).	One-fifth Load.		One-half Load.		Full Load.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
112,	5	-	1.3	.1	-	2.4	-
122,	5	-	1.8	-	.7	-	3.0
123,	5	-	15.1	-	7.1	-	5.7
134,	5	2.1	-	2.9	-	3.5	-
135,	5	3.0	-	4.0	-	5.0½	-
141,	5	-	4.7	-	1.9	-	.4
148,	5	5.5	-	6.2	-	5.2	-
151,	5	-	9.9	-	1.3	1.4	-
142,	7½	-	2.1	-	3.0	-	2.7
150,	7½	-	3.8	-	3.7	-	4.1
157,	7½	-	1.0	-	1.7	-	1.6
114,	10	-	.3	-	.2	-	.2
121,	10	1.7	-	6.1	-	5.1	-
124,	10	-	1.4	-	1.3	-	1.2
125,	10	7.5	-	8.9	-	9.7	-
128,	10	5.1	-	5.5	-	5.7	-
131,	10	3.6	-	3.2	-	3.5	-
132,	10	-	7.3	-	6.6	-	5.7
136,	10	3.5	-	3.5	-	2.1	-
140,	10	-	-	-	-	-	.4 [1]
143,	10	2.7	-	2.1	-	-	3.5
153,	10	1.2	-	1.4	-	.7	-
155,	10	1.0	-	-	.6	-	1.3
117,	15	-	47.4	-	42.0	-	41.8
133,	15	.7	-	.9	-	.3	-
137,	15	2.7	-	2.9	-	2.9	-
138,	15	5.4	-	2.7	-	2.0	-
144,	15	-	4.8	-	4.4	-	3.3
145,	15	1.2	-	2.3	-	.9	-
154,	15	-	3.7	1.1	-	2.3	-
110,	25	-	.2	.9	-	-	.3
120,	25	-	.6	.2	-	.4	-
130,	25	-	4.8	-	2.7	-	2.5
146,	25	3.4	-	2.8	-	3.4	-
147,	25	-	5.2	-	2.0	.2	-
158,	25	-	2.5	-	3.0	-	2.9
115,	50	2.4	-	.5	-	1.8	-
126,	50	.3	-	.4	-	.1	-
139,	50	.7	-	2.1	-	2.1	-
149,	50	1.5	-	1.3	-	1.9	-
152,	50	-	10.3	-	9.7	-	10.1
159,	50	-	2.3	-	1.5	-	1.4
118,	75	-	3.8	-	3.4	-	3.0
127,	75	-	.7	.3	-	-	.2
111,	100	-	4.5	-	3.0	-	2.4
116,	100	.8	-	.9	-	-	1.3
119,	100	-	5.3	-	5.9	-	6.1
129,	100	-	-	-	-	-	.6 [2]
113,	300	-	6.2	-	5.4	-	5.7
156,	300	1.0	-	1.0	-	-	- [3]

[1] Power meter. [2] Power meter, — normal load. [3] On a mixed load.

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The Board has expended during the year for new appliances and repairs for this work $205, and for the services and expenses of the inspector $382.33. The fees received from applicants for meters examined amount to $112, all of which has been paid to the Treasurer of the Commonwealth. The Board has collected from three companies and returned to the applicants $5 for inspections Nos. 121, 128 and 138. Inspections Nos. 110, 115, 116, 117, 118, 119, 125, 133, 134, 135, 145, 146, 147, 148, 151, 154 and 155 were made upon the request and at the initial expense of the companies.

Gas and Gas Meter Inspection.

Gas Inspection.

No change has been made during the year in the statutory requirements or the regulations of the Board with respect to the standards and methods of conducting examinations for candle-power and for impurities. The law requires that the gas shall not give less light than 16 standard English candles, and contain not more than 20 grains of sulphur or 10 grains of ammonia per hundred cubic feet, and no sulphuretted hydrogen. In accordance with the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the D, E and F sizes old-style and F size new-style Sugg's London Argand burner, these having been found most suitable for coal gas, low candle-power water gas and mixed gases; while for the higher candle-power water gas and oil gas the Sugg's table-top tip open burner and a small iron tip open burner have been used.

There were 979 inspections made during the year, including those of gas supplied by municipal plants. Of this number, 275 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the companies are divided into three classes, those having five inspections or more during the year, those having less than five, and the oil-gas companies. In the ammonia column, 1. — means that the gas did not contain as much as one grain. When this fact developed, the examination was suspended.

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Companies having Five or More Inspections.

COMPANY.	Number of Inspections made.	Candle-power.			Grains per One Hundred Feet of Gas of—	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Attleborough,	6	17.45	18.0	16.4	14.97	13.45
Beverly,	6	17.37	18.7	15.9	11.78	3.33
Boston,	23 [1]	18.68	21.9	16.3	11.49	1.—
Boston Consolidated,	66 [2]	19.26	24.1	16.7	11.31	1.—
Brockton,	17	17.66	22.0	14.7	14.83	1.—
Brookline,	23 [1]	18.82	20.6	17.1	11.58	1.—
Cambridge,	51	17.64	19.1	15.5	13.86	1.—
Charlestown,	32	18.83	20.6	17.6	10.79	1.—
Chelsea,	12	18.60	19.3	16.5	11.58	1.—
Chicopee,	8	17.84	18.7	16.6	10.96	1.—
Dedham,	5	18.70	19.3	18.0	8.68	1.—
Dorchester,	24 [1]	20.66	24.7	18.1	9.75	1.—
East Boston,	19	18.23	20.4	16.0	15.52	1.—
Fall River,	52	20.90	24.1	18.8	9.09	1.—
Fitchburg,	8	17.75	19.0	16.9	16.21	1.53
Gloucester,	9	17.54	18.6	15.9	15.88	1.—
Haverhill,	29	22.02	27.8	18.0	8.52	1.—
Holyoke,[3]	19	17.61	19.0	15.8	16.96	1.—
Jamaica Plain,	10 [1]	19.76	22.3	18.3	9.21	1.—
Lawrence,	44	18.38	19.8	17.1	13.56	1.—
Lowell,	52	17.91	19.4	15.5	12.65	1.15
Lynn,	52	18.30	21.6	16.0	13.41	1.—
Malden,	27	17.44	19.6	15.7	13.73	5.61
Marlborough,	5	15.96	17.1	14.6	13.52	1.48
New Bedford,	28	18.04	20.2	16.6	13.33	1.39
Newburyport,	5	16.18	17.6	15.2	13.88	1.42
Newton,	26	18.26	20.9	16.5	12.10	1.—
North Adams,	12	17.76	18.8	16.7	15.88	1.—
Northampton,	8	16.55	18.6	14.1	15.29	1.93
North Attleborough,	5	17.72	18.8	16.6	11.50	1.58
Pittsfield,	12	17.73	20.4	15.6	17.17	1.—
Roxbury,	24 [1]	21.61	23.8	19.6	9.45	1.—
Salem,	17	17.42	18.4	16.4	13.07	1.—
South Boston,	12 [1]	22.69	24.6	19.9	9.03	1.—
Springfield,	52	18.51	21.0	16.6	14.83	1.51
Suburban,	6	17.41	18.0	16.9	15.78	1.—
Taunton,	14	16.83	17.9	15.8	14.71	1.—
Waltham,	12	18.23	19.9	15.9	13.59	1.—
Westfield,[3]	5	18.20	18.7	17.5	7.30	1.—
Worcester,	52	19.14	20.8	17.3	13.23	1.—

[1] Until June 15. [2] From June 15. [3] Municipal plant.

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Companies having Less than Five Inspections.

COMPANY.	Number of Inspections made.	Candle-power.			Grains per One Hundred Feet of Gas of—	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	3	17.13	17.9	16.2	14.30	1.—
Amesbury,	3	18.73	20.1	16.3	10.50	1.—
Arlington,	4	17.88	19.7	16.3	11.62	1.—
Athol,	3	20.53	21.7	19.6	5.43	1.—
Citizens' (Nantucket),	2	18.45	19.3	17.6	11.60	1.—
Citizens' (Quincy),	3	17.80	18.5	16.9	13.53	3.03
Clinton,	4	16.50	17.1	16.0	18.20	1.—
Danvers,	2	15.90	17.1	14.7	13.70	7.55
Easthampton,	3	16.06	16.7	14.9	9.25	1.07
Framingham,	4	16.55	19.1	14.4	15.93	1.—
Gardner,	3	20.90	21.7	20.1	11.53	1.—
Greenfield,	2	16.60	16.8	16.4	12.55	2.45
Ipswich,	2	22.40	24.8	20.0	9.10	1.—
Leominster,	3	21.80	22.2	21.1	8.30	1.—
Marblehead,	2	17.25	18.1	16.4	6.50	1.—
Milford,	4	17.53	18.1	16.0	13.48	3.03
Natick,	3	17.90	18.8	16.8	14.77	19.27
Norwood,	3	15.27	17.3	12.1	13.80	7.67
People's (Stoneham),	3	16.65	17.8	15.5	12.60	1.13
Plymouth,	3	18.77	19.5	17.5	11.07	1.—
Southbridge,	2	23.85	25.3	22.4	5.65	1.—
Spencer,	3	22.97	23.9	21.7	5.53	1.—
Wakefield,[1]	4	17.10	18.0	16.0	13.18	4.95
Ware,	3	16.80	18.2	14.2	12.45	1.33
Webster,	3	20.93	23.1	18.3	6.50	1.—
Williamstown,	2	18.05	18.3	17.8	10.85	1.—
Woburn,	4	17.47	18.2	16.5	10.45	3.10
Worcester County,	2	22.15	22.5	21.8	6.55	1.—

[1] Municipal plant.

Oil Gas.

COMPANY.	Number of Inspections made.	Candle-power.
Amherst,	2	33.75
Lexington,	2	28.70
Middleborough,[1]	2	24.45
Stoughton,	2	56.55

[1] Municipal plant.

The following tables exhibit the instances in which the gas of the several companies has been found upon inspection not to be within the requirements of the statute: —

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Deficient Candle-power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of Inspections.	Candle-power.	Date.
Beverly,	6	15.9	May 9
Brockton,	17	15.5	March 15
Brockton,	-	15.2	May 10
Brockton,	-	14.7	Aug. 15
Brockton,	-	14.8	Dec. 28
Cambridge,	52	15.5	Jan. 11
Danvers,	2	14.7	Nov. 21
Easthampton,	3	14.9	Dec. 8
Framingham,	4	15.6	March 29
Framingham,	-	14.4	June 13
Gloucester,	9	15.9	Dec. 6
Holyoke,[1]	19	15.8	Sept. 7
Lowell,	52	15.5	Feb. 1
Malden,	27	15.7	Jan. 21
Malden,	-	15.7	May 25
Malden,	-	15.9	Dec. 1
Marlborough,	5	15.3	May 11
Marlborough,	-	14.6	Dec. 20
Newburyport,	5	15.4	May 19
Newburyport,	-	15.2	Dec. 5
Northampton,	8	15.2	Aug. 11
Northampton,	-	14.1	Sept. 22
Northampton,	-	15.2	Dec. 21
Norwood,	3	12.1	Oct. 11
People's (Stoneham),	3	4.5 [2]	April 7
People's (Stoneham),	-	15.5	Oct. 24
Pittsfield,	12	15.6	Nov. 3
Taunton,	14	15.8	Dec. 6
Waltham,	12	15.9	Jan. 13
Ware,	3	14.2	Nov. 9

[1] Municipal plant.

[2] Less than the candle-power stated. By special legislative authority the candle-power for this company was fixed at 6 candles.

Sulphur in Grains per 100 Cubic Feet.

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Boston,	39	22.7	March 17
Brockton,	17	20.1	May 10
Brockton,	-	26.6	Dec. 28
Clinton,	4	24.1	May 31
East Boston,	19	30.9	March 22
East Boston,	-	20.6	July 1
Fitchburg,	8	20.2	May 6
Fitchburg,	-	23.1	May 31
Framingham,	4	27.9	Dec. 13
Gloucester,	9	20.5	Aug. 16
Holyoke,[1]	19	21.1	April 7

[1] Municipal plant.

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Sulphur in Grains per 100 Cubic Feet — Concluded.

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Holyoke,[1]	-	22.1	April 21
Holyoke,	-	22.2	May 24
Holyoke,	-	25.9	July 7
Lawrence,	44	23.1	March 22
Lynn,	52	30.5	March 9
Malden,	27	21.7	Jan. 31
Malden,	-	22.8	June 27
Marlborough,	5	23.1	July 14
Milford,	4	20.5	Feb. 17
North Adams,	12	24.6	July 13
Pittsfield,	12	26.6	June 9
Pittsfield,	-	21.5	July 13
Pittsfield,	-	23.4	Dec. 7
Pittsfield,	-	21.4	Dec. 20
Salem,	17	21.8	March 16
Springfield,	52	22.0	July 7
Springfield,	-	23.8	Dec. 20
Suburban,	6	21.1	April 27
Taunton,	14	20.8	March 28
Taunton,	-	20.5	May 16
Waltham,	12	21.1	Jan. 12
Worcester,	52	20.5	May 23
Worcester,	-	22.4	June 14

[1] Municipal plant.

Ammonia in Grains per 100 Cubic Feet.

[Legal standard, 10 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Attleborough,	6	67.7	May 3
Danvers,	2	13.2	Nov. 21
Malden,	27	10.5	Jan. 4
Malden,	-	12.2	March 2
Malden,	-	10.4	May 18
Malden,	-	13.8	May 25
Malden,	-	11.0	June 9
Malden,	-	12.0	July 13
Malden,	-	12.3	Sept. 26
Malden,	-	17.9	Oct. 21
Natick,	3	37.9	March 29
Natick,	-	18.6	July 14
Norwood,	3	18.5	May 12
Wakefield,	4	10.3	Oct. 17

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Sulphuretted Hydrogen Present.

[Legal standard, none allowed.]

COMPANY.	Total Number of Inspections.	Date.
Amherst,	2	Dec. 8
Athol,	3	June 7
Boston,	39	Jan. 18
Chicopee,	8	Nov. 2
Citizens' (Quincy),	3	March 30
Citizens' (Quincy),	-	Dec. 16
Fall River,	52	Dec. 1
Gardner,	3	June 7
Gardner,	-	Nov. 8
Gardner,	-	Dec. 14
Haverhill,	29	Oct. 12
Haverhill,	-	Oct. 26
Lowell,	52	Nov. 8
Marblehead,	2	Nov. 14
Middleborough,[1]	2	Nov. 15
North Adams,	12	May 5
Norwood,	3	Dec. 30
People's (Stoneham),	3	April 7
Stoughton,	2	Nov. 15
Webster,	3	Dec. 22

[1] Municipal plant.

The following table exhibits the eudiometric analyses made during the year: —

Eudiometric Analyses.

	Boston Consolidated Gas Company.	Spencer Gas Company.	Worcester County Gas Company.
Candle-power,	18.10	21.70	21.80
Illuminants,	5.75	12.06	14.37
Marsh gas,	42.93	17.69	15.92
Hydrogen,	41.37	35.65	36.02
Carbonic oxide,	5.73	28.49	27.22
Nitrogen,	4.02	2.50	3.18
Oxygen,	-	-	-
Carbonic acid,	-	3.61	3.29

The analysis described in the first column is of a sample of gas taken from the outlet of the holder of the Boston company in Everett on October 31. The Worcester County Company sample was a water gas made at the works of the Spencer company, and had been sent eight miles under an initial pressure of 20 pounds. The examination was made in North Brookfield on November 17, after a reduction of the local pressure to 3 inches of water. The results in the second column are from

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a sample which came through the same holder as the North Brookfield sample, and was taken in Spencer on the afternoon of the same day by the same inspector.

A study of the inspections of the companies made during the five years from 1901 to 1905, inclusive, shows the following facts: —

	1901.	1902.	1903.	1904.	1905.
Number of inspections made,	769	814	951	1,018	979
Number of companies subject to inspection,	66	67	71	71	72
Number of companies showing deficiency in candle-power,	6	23	37	35	19
Highest candle-power, not including oil-gas companies,	28.0	27.2	26.7	25.1	27.8
Lowest candle-power, not including oil-gas companies,	13.2	11.4	12.4	11.1	12.1
Average candle-power, not including oil-gas companies,	19.5	18.6	17.91	17.68	18.46
Average candle-powers: —					
Coal gas, 29 companies,	18.09	17.29	16.45	16.24	17.15
Water gas, 13 companies,	22.91	22.16	21.06	20.33	21.45
Mixed coal and water gas, 26 companies,	19.66	19.15	18.76	17.88	18.40
Number of companies showing sulphuretted hydrogen,	6	17	20	9	16
Number of companies showing excess of sulphur,	4	25	28	23	21
Number of companies showing excess of ammonia,	5	5	9	4	6
Largest amount of sulphur,	22.0	33.4	33.7	30.4	30.9
Smallest amount of sulphur,	4.0	3.1	1.5	2.7	2.0
Average amount of sulphur,	11.0	12.9	13.0	12.36	12.05
Largest amount of ammonia,	47.6	40.8	30.0	52.6	67.7
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	1.96	2.01	2.02	1.90	1.86

Oil-gas companies: —

Highest candle-power,	50.9	51.2	50.8	41.9	57.6
Lowest candle-power,	27.2	23.3	22.3	16.8	20.3
Average candle-power,	38.66	37.61	34.72	30.44	35.86
Number showing sulphuretted hydrogen,	3	2	3	2	3

Gas Meter Inspection.

From Jan. 1 to Dec. 31, 1905, inclusive, there were 52,030 meters inspected, — a gain of 6,136 over the number examined during the preceding year. Of these, 758 were what are

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known as "complaint" meters, the others being new or recently repaired; 18,894 were prepayment meters. The following table exhibits a comparison of the number inspected during five years, the earliest data being taken from the annual report of the inspection department: —

	1901.	1902.	1903.	1904.	1905.
Complaint meters, ...	943	996	1,200	1,215	758
Total number, ...	36,262	42,688	42,518	45,894	52,030

Seventeen meter provers have been calibrated during the year. Meters which pass inspection are stamped with a brass badge and a wax seal, which give the inspection number and the date. These are so placed that the rate of registration cannot be changed unless both are mutilated. Whenever meters are opened for any purpose, they must be again tested and sealed before being placed in use by the company.

Complaint Meters.

Of complaint meters, 758 were inspected during 1905, as compared with 1,215 in 1904. Of these, 11 would pass gas but would not register, while 1, a three-light, would pass gas but not register when the gas passed at the normal rate, but when passing gas at the rate of 82 feet per hour it was 35 per cent. slow. The average error of the remaining 746 meters was 2.29 per cent. fast; of these, 359, or 48.12 per cent., were fast, the average error being 5.31 per cent.; 63, or 8.45 per cent., were slow, with an average error of 4.4 per cent.; 324, or 43.43 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow. Of the fast meters, 221 registered between 2 and 5 per cent. fast, 120 between 5 and 10 per cent., 13 between 10 and 15 per cent., 4 between 15 and 20 per cent., and 1 was 25 per cent. fast. Of the slow meters, 36 registered between 2 and 5 per cent. slow, 18 between 5 and 10 per cent., 1 between 10 and 15 per cent., 2 between 15 and 20 per cent., and 1 each 25, 27, 30, 34, 39 and 47 per cent. slow.

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A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Dec. 31, 1905: —

Number of Each Size and Fees for testing Meters.

Number.	Size.	Fees.	
27,	2 lights,		
19,449,	3 lights, at 25 cents,	$12,113 75	
18,979,	5 lights,		
2,554,	10 lights,		
554,	20 lights,		
231,	30 lights,		
6,	45 lights, at 30 cents,	1,038 30	
93,	50 lights,		
23,	60 lights,		
1,	70 lights,		
32,	80 lights, at 50 cents,	40 00	
47,	100 lights,		
19,	150 lights, at 90 cents,	17 10	
9,	200 lights, at $1.25,	11 25	
1,	250 lights, at $1.50,	1 50	
4,	300 lights, at $1.70,	6 80	
1,	400 lights, at $2,	2 00	
52,030			$13,230 70

OPERATING ACCOUNT.

Income, 52,030 meters,	[1] $13,230 70
Expenses, including salaries of gas and gas meter inspectors,	11,088 41
Balance,	$2,142 29

CASH ACCOUNT.

Received for meters tested,		[1] $13,228 85
Fees advanced for meters not tested,		25
		$13,229 10
Paid Treasurer in quarterly payments: —		
March,	$2,179 40	
June,	3,467 65	
September,	3,505 05	
December,	4,077 00	
		$13,229 10

PETITION OF THE ADAMS GAS LIGHT COMPANY.

The Adams Gas Light Company has taken advantage of the legislative act of 1905 so amending its charter as to supply gas in the town of Cheshire (see Appendix C, page clxxvii). Upon petition of the company, such action appearing to be consistent with the public interest, the Board passed the following order: —

[1] $1.85 received in 1904 advance pay for meters tested in 1905.

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Whereas, By chapter 94 of the Acts of the current year the Adams Gas Light Company was authorized, upon the approval of the board of selectmen of the town of Cheshire and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas and electricity for heat, light and power in the town of Cheshire; and

Whereas, It appears that the approval of the board of selectmen of the town of Cheshire has been given; it is hereby

Ordered, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Adams Gas Light Company to carry on the business of furnishing gas and electricity for heat, light and power in said town of Cheshire.

Charlestown Petition.

This was a petition by customers of the Charlestown Gas and Electric Company for a reduction in the price of gas. At the hearing the company and petitioners were represented by counsel.

The company is engaged in the supply of gas in that portion of Boston which was formerly the city of Charlestown, and in a part of Somerville. Originally supplying only gas, it began to supply electric light in the Charlestown district in 1886, and prior to February, 1902, it operated a generating station for the manufacture of electricity. Since that date it has purchased its current from the Edison Electric Illuminating Company of Boston, and has sold all its generating apparatus. Since Oct. 1, 1900, it has purchased something more than 60 per cent. of its gas from the Massachusetts Pipe Line Gas Company for 30 cents a thousand feet, under a contract which expires on July 1, 1906, and which the Pipe Line Company, now the Boston Consolidated Gas Company, has refused to renew.

During the existence of this contract the company has been able to pay to its stockholders dividends of from 7 to 10 per cent. annually, to cancel a floating debt of a substantial amount and to accumulate a cash surplus of approximately $70,000. Prior to May 1, 1902, the net price charged for gas was $1.10 a thousand, and since that date it has been $1.

In anticipation of the termination of the present contract for

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purchasing gas, the company has undertaken extensive alterations and improvements at its works, which, when completed, will enable it to increase its capacity and reduce the cost of manufacture, bringing it nearer than formerly to the price now paid for the gas bought. These changes may be expected to exhaust the company's cash surplus, but will probably not greatly exceed it.

If the contract referred to were to indefinitely continue, there could be little question of the ability of the company to supply its customers at a substantial reduction from existing rates. The difficulty in this case lay in the inability to determine reliably and in advance just what the cost of production may be when the new works are put in operation. There is excellent reason to believe, however, that this cost will be low enough to permit a reduction from the existing price without prejudice to the interests of the corporation. For these reasons the Board recommended: —

That, on and after the first day of September next, the net price charged for gas by the Charlestown Gas and Electric Company shall not exceed 90 cents per thousand cubic feet.

Before the date fixed in the recommendation the company filed its petition for a rehearing upon the question of price. Later in the year this petition was withdrawn. The Board then recommended: —

That, on and after the first day of January next, the net price charged for gas by the Charlestown Gas and Electric Company shall not exceed 90 cents per thousand cubic feet.

This recommendation was accepted, and the price fixed by the company accordingly.

Approval of New Stock and Bonds.

Twenty-four applications for approval of issues of new stock or bonds have been decided during the year. The amount of securities asked for was $2,326,100; the amount approved, $2,012,100. In eighteen cases the full amount asked for was approved; one petition was dismissed.

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The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval: —

COMPANY.	Stock.	Bonds.	Date.
Plymouth Electric Light,	-	$60,000	Jan. 28
Greene Electric Light, Power and Manufacturing,	-	16,000	Feb. 3
Haverhill Electric,	$107,100	-	March 16
Clinton Gas Light,	-	110,000	April 8
Deerfield River Electric Light,	4,700	-	April 20
Citizens' Gas, Electric and Power Company of Nantucket,	26,000	-	April 27
Springfield Gas Light,	150,000	-	May 1
Cambridge Gas Light,	120,000	-	May 12
Lynn Gas and Electric,	230,000	-	May 19
Brockton Gas Light,	130,000	-	May 26
United Electric Light Company of Springfield,	200,000	-	May 26
Newburyport Gas and Electric,	60,000	-	June 16
Fitchburg Gas and Electric Light,	110,000	-	June 21
Webster Electric,	15,000	-	July 12
Natick Gas Light,	25,000	-	July 12
Malden and Melrose Gas Light,	202,500	-	July 14
Worcester County Gas,	85,000	-	July 14
Attleborough Steam and Electric,	45,000	-	July 26
Fall River Electric Light,	250,000	-	July 29
Woodville Electric Light,	3,600	-	July 29
Huntington Electric Light,	5,000	-	July 29
Quincy Electric Light and Power,	50,000	-	July 29
Barre Acetylene Gas,	7,200	-	Dec. 22

Petition of the Plymouth Electric Light Company.

This was an application by the Plymouth Electric Light Company for the approval of an issue of bonds, of the par value of $60,000, the proceeds to be applied to the payment of outstanding bonds and a portion of the floating debt.

The bonds of the company on December 31 amounted to $52,000. These bonds bear 6 per cent. interest; the new bonds are to be at 5. At the same date the company had notes payable of about $15,000, due to expenditures for improving and enlarging its plant. The following was adopted: —

On the petition of the Plymouth Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, of the par value of $60,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the

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Plymouth Electric Light Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding $60,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds, to the amount of $52,000, to be applied to the payment and cancellation of an equal amount, at par, of the bonds of the company; and the proceeds of $8,000 to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and to no other purpose. (January 28.)

Petition of the Greene Electric Light, Power and Manufacturing Company.

This was an application by the Greene Electric Light, Power and Manufacturing Company for the approval of an issue of bonds, of the par value of $16,000, the proceeds to be applied in payment of the cost of the company's plant. It appeared at the hearing that, in addition to the proceeds of the stock heretofore approved, more than $16,000 had been expended by the company for plant construction. The following was therefore adopted: —

On the petition of the Greene Electric Light, Power and Manufacturing Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds of the par value of $16,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greene Electric Light, Power and Manufacturing Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding $16,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; the proceeds of said bonds to be applied to the payment and cancellation of an equal amount of the indebtedness of the company now outstanding, and to no other purpose. (February 3.)

Petition of the Haverhill Electric Company.

The Haverhill Electric Company applied for the approval of an issue of new capital stock, of the par value of $200,000. It appeared at the hearing from the data submitted that it was

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the intention of the company to expend in the immediate future for additions to its plant about $170,000. The following was therefore adopted: —

On the petition of the Haverhill Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Haverhill Electric Company, in conformity with all the requirements of law relating thereto, of 1,071 shares of new capital stock, of the par value of $100 each; the proceeds thereof to be applied to the payment of the cost of additions to the company's plant made subsequent to the first day of February, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $160 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Haverhill Gazette," a newspaper published in the city of Haverhill. (March 16.)

Petition of the Clinton Gas Light Company.

This was an application by the Clinton Gas Light Company for the approval of an issue of first mortgage bonds, to the amount of $110,000, for the purpose of refunding coupon notes and paying for extensions of plant.

The company had outstanding coupon notes of the par value of $100,000, which were redeemable at par. These notes bear interest at the rate of 5 per cent. per annum. The proposed bonds can be placed at par, and will bear interest at 4½ per cent. The extensions of its plant which the company was

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making and had decided to make in the immediate future, in addition to those for which new stock had been approved, involved an expense of about $15,000. The following was therefore adopted: —

On the petition of the Clinton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, to the amount of $110,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Clinton Gas Light Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds, at not less than par and accrued interest, to an amount not exceeding $110,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 4½ per cent. per annum; the proceeds thereof to be applied to the following purposes and to no others, to wit: the proceeds of bonds to the amount of $100,000 to be applied to the payment and cancellation of an equal amount of the coupon notes of the company now outstanding, and the proceeds of bonds to the amount of $10,000 to be applied to the cost of additions to the plant of the company. (April 8.)

Petition of the Deerfield River Electric Light Company.

This was an application by the Deerfield River Electric Light Company for the approval of an issue of capital stock, of the par value of $5,000.

By the charter of this company, issued on Nov. 4, 1904, it appears that it is organized for the purpose, among others, of generating, buying and selling electricity for light, heat and power. It did not at the date of the decision own or operate a plant, but desired to issue the amount of stock named in the petition for the purpose of purchasing from the Conway Electric Light and Power Company pole lines, wires, transformers, meters and certain other property suitable for carrying on the business named in its charter. From the facts submitted it appeared that the stock approved in the order following would be fairly represented by the property to be acquired by the corporation. The following was therefore adopted: —

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On the petition of the Deerfield River Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $5,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock named in the order following is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Deerfield River Electric Light Company, in conformity with all the requirements of law relating thereto, of 47 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the purchase, free and clear of all encumbrances, of the electric light distributing plant now owned by the Conway Electric Light and Power Company, substantially as set forth in the schedule filed by the petitioner in this case. (April 20.)

Petition of the Citizens' Gas, Electric and Power Company of Nantucket.

This was an application by the Citizens' Gas, Electric and Power Company of Nantucket for the approval of an issue of new capital stock, of the par value of $26,000.

This corporation, as appears by its charter, issued on April 12, 1905, is organized for the purpose of "making, selling and distributing gas for lighting, heating, cooking, chemical and mechanical purposes, and generating and furnishing electricity for the purposes of light, heat and power, and supplying such gas and electricity in the town of Nantucket."

The petitioner desired to issue the amount of stock named in the petition to complete the purchase of all the property, rights, privileges and franchises of the Nantucket Gas and Electric Company, in accordance with a decree of the Superior Court of this Commonwealth, issued on the twenty-fifth day of April, 1905, approving the sale of said property by the receiver of the Nantucket Gas and Electric Company for the sum of $26,000. The following was therefore adopted: —

On the petition of the Citizens' Gas, Electric and Power Company of Nantucket, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $26,000, for the objects named in said petition, after public notice and hearing, it being deemed by the

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Board that the said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens' Gas, Electric and Power Company of Nantucket, in conformity with all the requirements of law relating thereto, of 260 shares of new capital stock, of the par value of $100 each; said stock or the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of all the property, rights, privileges and franchises of the Nantucket Gas and Electric Company, substantially as set forth in the decree of the Superior Court of this Commonwealth, issued on the twenty-fifth day of April current, approving and confirming the sale of the property of the Nantucket Gas and Electric Company by the receiver thereof. (April 27.)

Petition of the Springfield Gas Light Company.

The Springfield Gas Light Company applied for the approval of an issue of new capital stock, sufficient to produce the sum of $300,000.

It appeared at the hearing that the additions to the company's plant fully determined upon and in part constructed would probably cost somewhat more than the amount named in the petition. The following was therefore adopted: —

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, sufficient to produce the sum of $300,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,500 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the payment of the cost of street main extensions made subsequent to the first day of October, 1904, and of other additions to the company's plant made subsequent to the first day of April, 1904, and to no other purpose.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

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Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (May 1.)

Petition of the Cambridge Gas Light Company.

This was an application by the Cambridge Gas Light Company for the approval of an issue of 1,200 shares of new capital stock, of the par value of $120,000.

It appeared at the hearing that the company's floating debt, incurred on account of additions to its plant, was about $110,000, and that the cost of further additions, already determined upon, would exceed $250,000. The following was therefore adopted: —

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $120,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,200 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and no other, to wit: the proceeds of 500 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 700 shares in payment of the cost of additions to the company's plant made subsequent to the first day of April, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

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Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (May 12.)

Petition of the Lynn Gas and Electric Company.

This was an application by the Lynn Gas and Electric Company for the approval of an issue of new capital stock, of the par value of $230,000, for the purpose of paying its floating debt and the cost of future additions to its plant.

From the facts submitted at the hearing it appeared that the floating debt of the company, incurred on account of additions to plant, was about $125,000, and that the probable cost of other additions already determined upon would be about $400,000. The following was therefore adopted: —

On the petition of the Lynn Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $230,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lynn Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 2,300 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 600 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 1,700 shares to the payment of the cost of additions to the company's plant made subsequent to the first day of March, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

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Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Daily Globe," and in the "Lynn Daily Item" and the "Lynn Evening News," newspapers published in the cities of Boston and Lynn, respectively. (May 19.)

Petition of the Brockton Gas Light Company.

This was an application by the Brockton Gas Light Company for the approval of an issue of new capital stock, of the par value of $130,000, for the purpose of paying a portion of its floating debt and the cost of additions to its plant.

It appeared at the hearing that the indebtedness of the company now outstanding on account of additions to plant is about $68,000, and that further additions already entered upon would cost about $65,000. The following was therefore adopted: —

On the petition of the Brockton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $130,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Brockton Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,300 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 650 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 650 shares to the payment of the cost of additions to plant made subsequent to the first day of April, 1905.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, it is further —

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Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and "Brockton Daily Times," newspapers published in the city of Brockton. (May 26.)

Petition of the United Electric Light Company of Springfield.

The United Electric Light Company of Springfield applied for the approval of an issue of new capital stock, of the par value of $200,000, for the purpose of paying in part its floating debt and the cost of further additions to its plant.

It appeared from the evidence presented to the Board that the indebtedness outstanding and incurred for additions to plant made prior to Dec. 31, 1904, and the cost of other additions to plant whose construction had been definitely decided upon and had been in part contracted for would exceed the sum of $300,000. The following was therefore adopted: —

On the petition of the United Electric Light Company of Springfield, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, in conformity with all the requirements of law relating thereto, of 2,000 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 820 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 1,180 shares to the payment of the cost of additions to plant made subsequent to the first day of January, 1905.

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And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $160 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Daily Globe," and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the cities of Boston and Springfield, respectively. (May 26.)

Petition of the Edison Electric Illuminating Company of Brockton.

This was an application by the Edison Electric Illuminating Company of Brockton for the approval of an issue of new capital stock, of the par value of $175,000, the proceeds thereof to be applied to the payment and cancellation of bonds and coupon notes for a like amount.

The company had outstanding bonds of the par value of $100,000, and coupon notes of the par value of $75,000. These bonds were issued in 1900, and are due in 1930. The coupon notes were issued in 1901, and are due in 1921. Both bonds and notes bear interest at 5 per cent. By the terms of the trust deeds securing these issues, the bonds may be called after the first day of December, 1905, at 110, and the coupon notes on any interest day at 105. A tentative arrangement had been made for the immediate surrender of nearly all the bonds at 112.

There was no claim of any special exigency in the company's affairs requiring the payment of these obligations at the present time. They have many years yet to run, and can be cancelled now only at a substantial premium.

So far as the Board is aware, there have never been any sales of the stock of this company above par. The dividends have never exceeded 5 per cent., and there is no evidence that

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this rate is to be increased in the immediate future. Taking into account previous sales and other pertinent conditions, it is doubtful if the Board would be justified in fixing a premium upon an issue of shares at this time. If the company's condition shall be improved so as to permit in the future an increase of the dividend rate, the stock will naturally advance in price. There is an evident private advantage to the shareholders in the immediate conversion of these bonds and notes into stock. There is equal reason to believe that the public interest will be conserved by allowing them to remain in their present form for a larger portion of their original term.

Under these conditions, the issue of the proposed stock at this time did not seem to be reasonably necessary for the purposes for which the corporation is authorized to issue stock, and it was voted to dismiss the petition. (June 9.)

Petition of the Newburyport Gas and Electric Company.

This was an application by the Newburyport Gas and Electric Company for the approval of an issue of new capital stock, of the par value of $65,000.

It appeared that the company had expended for the extension of its gas and electric works $138,000, and had on that account promissory notes outstanding for $132,650. In February, 1903, the Board approved the issue on account of this expenditure of 850 shares of stock, which had not been issued. Further additions to the gas plant had already been determined upon, to cost upwards of $15,000, making the entire expenditure for which new stock might properly be issued nearly $148,000.

Incidental to this application, the company asked the Board to modify its order of Feb. 13, 1903, fixing the price at which the stock then approved and not issued should be offered to the stockholders. The price made by the Board at that time was based upon the fact that a large portion of the stock had previously been sold at the price named. Since then, however, the company had reduced its price of gas at the order of the Board, and the sales of gas had decreased. The company found it necessary to reduce its dividend, and, until conditions

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now unforeseen shall arise, must probably continue its dividend at the new rate. In view of these facts, the Board adopted the following: —

On the petition of the Newburyport Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $65,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Newburyport Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 600 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 450 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 150 shares to the payment of the cost of additions to the gas plant of the company made subsequent to the first day of April, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Daily Globe," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport.

The Board has also voted to reconsider the adoption of the order passed on Feb. 13, 1903, whereby, in connection with the approval of new stock for said company, the price at which the stock should be offered to the stockholders was fixed at $125 per share, and to strike out of said order the words "$125" and insert in place thereof the words "$100," after which the order as amended was adopted as follows: —

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Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $100 a share. (June 16.)

Petition of the Fitchburg Gas and Electric Light Company.

This was an application by the Fitchburg Gas and Electric Light Company for the approval of an issue of 3,000 shares of new capital stock, of the par value of $150,000, to enable the company to pay for additions to its plant.

The promissory notes of the company outstanding on April 30 were $141,445. Of this amount, the company sought to capitalize about $96,000, all of which existed on account of additions, principally to the gas plant, made prior to the date named. Other additions had also been determined upon, to cost probably upwards of $80,000, about equally divided between the gas and electric portions of the company's plant. The following was therefore adopted: —

On the petition of the Fitchburg Gas and Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 3,000 shares of additional capital stock, of the par value of $150,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fitchburg Gas and Electric Light Company, in conformity with all the requirements of law relating thereto, of 2,200 shares of new capital stock, of the par value of $50 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 1,200 shares to the payment and cancellation of liabilities incurred on account of additions to plant made prior to the first day of May, 1905, and the proceeds of 1,000 shares in payment of the cost of additions made to the gas and electric plants of the company subsequent to April 30, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof

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for the purpose aforesaid be fixed at $80 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Transcript," newspapers published in the city of Boston, and in the "Fitchburg Daily Sentinel," a newspaper published in the city of Fitchburg. (June 21.)

Petition of the Webster Electric Company.

This was an application by the Webster Electric Company for the approval of an issue of new capital stock, of the par value of $15,000.

This company is engaged in the supply of gas and electricity in the towns of Webster and Dudley, and of electricity in Oxford. It appeared at the hearing that the cost of additions, principally to its electric plant, which had been completed or contracted for, would exceed the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Webster Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $15,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which said stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Webster Electric Company, in conformity with all the requirements of law relating thereto, of 150 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the payment of indebtedness incurred on account of additions to the plant of the company made or contracted for prior to June 15, 1905, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof

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for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Worcester Daily Telegram," a newspaper published in the city of Worcester. (July 12.)

Petition of the Natick Gas Light Company.

The Natick Gas Light Company applied for the approval of an issue of new capital stock, of the par value of $25,000, the proceeds to be expended upon the company's works.

It appeared at the hearing that the probable cost of the work already determined upon and in part completed, consisting principally of extensions of street mains and the erection of a new holder, would exceed the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Natick Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $25,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Natick Gas Light Company, in conformity with all the requirements of law relating thereto, of 250 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: $2,500 of the proceeds to the payment of the indebtedness incurred on account of additions to plant made prior to June 1, 1905, and the remaining proceeds to the payment of the cost of additions made subsequent to said date.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions that the market value thereof

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for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (July 12.)

Petition of the Malden and Melrose Gas Light Company.

This was an application by the Malden and Melrose Gas Light Company for the approval of an issue of new capital stock, of the par value of $202,500, the proceeds to be applied to the cost of additions to its plant.

It appeared that the floating debt of the company on May 1 on account of work previously done was $180,000, and that the additions begun and definitely determined upon since that date would cost about $65,000. The following was therefore adopted: —

On the petition of the Malden and Melrose Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $202,500, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company, in conformity with all the requirements of law relating thereto, of 2,025 shares of new capital stock of the par value of $100 each; the proceeds of said stock to be applied to the following purposes, and to no other, to wit: the proceeds of 1,500 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on May 1, 1905, and the proceeds of 525 shares to the payment of the cost of additions to plant made subsequent to May 1, 1905.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous

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sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Globe" and the "Boston Journal," newspapers published in the city of Boston. (July 14.)

Petition of the Worcester County Gas Company.

This was an application by the Worcester County Gas Company for the approval of an issue of new capital stock, of the par value of $85,000.

The charter of this company was issued under date of Oct. 1, 1903. It is organized for the purpose of "making, selling and distributing gas for lighting or for heating, cooking, chemical and mechanical purposes, and of generating and furnishing electricity for light and power."

It has received permits for laying its gas mains in the towns of Leicester, Spencer, Brookfield, North Brookfield, West Brookfield, Palmer and Monson, and, prior to the first day of January, 1905, had laid mains and services in all said towns except Palmer and Monson. Its distribution system is designed throughout for the conveyance of gas under high pressures. It has no plant for the manufacture or sale of electricity. It buys all its gas from the Spencer Gas Company, and began to supply its customers on Jan. 16, 1905.

From the evidence submitted at the hearing and subsequent investigation, it appeared that the cost of its plant as constructed prior to Jan. 1, 1905, will be fairly represented by the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Worcester County Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $85,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which said issue of stock is authorized, it is —

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Ordered, That the Board hereby approves of the issue by the Worcester County Gas Company, in conformity with all the requirements of law relating thereto, of 850 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the payment of the indebtedness of the company now outstanding on account of plant construction prior to Jan. 1, 1905, and to no other purpose. (July 14.)

Petition of the Attleborough Steam and Electric Company.

The Attleborough Steam and Electric Company applied for the approval of an issue of new capital stock, of the par value of $45,000.

It appeared at the hearing that the cost of additions to plant, fully determined upon by the company, would exceed the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Attleborough Steam and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $45,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company, in conformity with all the requirements of law relating thereto, of 450 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the payment of the cost of additions to the plant of the company made subsequent to the first day of May, 1905, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and

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place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Globe," newspapers published in the city of Boston, and in the "Attleborough Sun," a newspaper published in the town of Attleborough. (July 26.)

Petition of the Quincy Electric Light and Power Company.

This was an application by the Quincy Electric Light and Power Company for the approval of an issue of new capital stock, of the par value of $50,000, the proceeds to be applied in payment of the cost of additions to its plant.

It appeared at the hearing that the probable cost of the additions determined upon by the company would fully equal the value of the amount of stock named in the petition, and that a greater portion of this work was already under contract. The following was therefore adopted: —

On the petition of the Quincy Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Quincy Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the payment of the cost of additions to plant made subsequent to the first day of July, 1905, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at $100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place

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of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Quincy Ledger," a newspaper published in the city of Quincy. (July 29.)

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

The Fall River Electric Light Company applied for the approval of an issue of new capital stock, of the par value of $250,000.

It appeared at the hearing that the company had recently expended about $25,000 in the purchase of land upon the water front for the location of a new station, and that this cost was represented in its floating debt. It further appeared that the probable cost of other additions to the company's plant already determined upon would exceed the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of $250,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, of 2,500 shares of new capital stock, of the par value of $100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 190 shares to the payment and cancellation of an equal amount of the floating debt of the company now outstanding on account of the purchase of land, and the proceeds of 2,310 shares to the payment of the cost of additions to the company's plant made subsequent to the first day of May, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for

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the purpose aforesaid be fixed at $130 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Daily Globe" and "Fall River Evening News," newspapers published in the city of Fall River. (July 29.)

Petition of Woodville Electric Light Company.

This was a petition by the Woodville Electric Light Company for the approval of an issue of new capital stock, of the par value of $3,600, to enable the petitioner to purchase the electric lighting plant and business in the town of Hopkinton belonging to the estate of Leroy E. Coolidge.

The Woodville Electric Light Company is organized for the purpose of "generating and furnishing electricity for light, heat and power, and also owning and leasing such rights and property as may be necessary or convenient therefor." It received its charter on July 5, 1905. It appeared that the property to be conveyed to the corporation would fairly represent the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Woodville Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $3,600, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Woodville Electric Light Company, in conformity with all the requirements of law relating thereto, of 36 shares of new capital stock, of the par value of $100 each; the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of property belonging to the estate of Leroy E. Coolidge of Hopkinton, and formerly used by said Coolidge in the manufacture and supply of electric light in said town of Hopkinton, substantially as set forth in the schedule thereof filed with the petition, and to no other purpose. (July 29.)

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Petition of the Huntington Electric Light Company.

This was an application by the Huntington Electric Light Company for the approval of an issue of new capital stock, of the par value of $5,000, for the purpose of purchasing the electric lighting plant and business in the town of Huntington formerly owned and operated by one Henry E. Stanton.

This corporation was organized for the purpose of "manufacturing and selling electricity for lighting, heating and power purposes," and received its charter on Dec. 24, 1904. It appeared that the property to be transferred to the corporation, of which a schedule was submitted, would fairly represent the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Huntington Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $5,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Huntington Electric Light Company, in conformity with all the requirements of law relating thereto, of 50 shares of new capital stock, of the par value of $100 each; the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of property formerly used by one Henry E. Stanton in the manufacture and supply of electric light, and of which a schedule is filed with the petition, and to no other purpose. (July 29.)

Petition of the Barre Acetylene Gas Company.

The Barre Acetylene Gas Company applied for approval of an issue of new capital stock, of the par value of $8,000.

This company was organized for the purpose of "manufacturing, selling and distributing acetylene gas for heating, lighting, cooking or furnishing motive power within the town of Barre." The charter was issued Aug. 29, 1904. The par value of the shares is $50 each. Under a mistake as to the law, all the shares named in the petition were issued, but the certificates of the same were later returned and cancelled. It

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appeared at the hearing that the amount of stock hereinafter named would fairly represent the cost of plant, including real estate appurtenant thereto, and the following was therefore adopted: —

On the petition of the Barre Acetylene Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of $8,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, that the Board hereby approves of the issue by the Barre Acetylene Gas Company, in conformity with all the requirements of law relating thereto, of 144 shares of new capital stock, of the par value of $50 each; the proceeds of said stock to be applied in payment for the transfer to said corporation, free of all encumbrances, of the entire plant and property in use by said Barre Acetylene Gas Company on the first day of November, 1905, or incidental to the supply of gas by said company in the town of Barre. (December 22.)

Waltham-Boston Consolidated Petition.

Pursuant to section 11 of chapter 417 of the Acts of 1904, which is the charter of the Boston Consolidated Gas Company, that company petitioned for the approval of a contract for the sale of gas by it to the Waltham Gas Light Company. The contract as proposed was for a term of two years from Nov. 1, 1905, for an amount not exceeding 9,000,000 cubic feet per month, the gas to conform in all respects to all legal requirements. The necessary mains were to be built by the Boston company, and the Waltham company was to repay half the cost of the same. The Waltham company was to pay 43 cents a thousand cubic feet for the gas. This contract was later, upon the suggestion of the Board, so modified that the Waltham company was to pay for and own the necessary pipes in Waltham, and the Boston company the necessary new pipes on its side of the Waltham boundary. The price was reduced to 40 cents. In this form the contract was approved by the Board, as being for the mutual advantage of the companies and the public. Deliveries under this contract were begun on November 23.

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Violations of Law.

The following cases of violations of the statute have occurred since the last annual report: by the Block Plant Electric Light Company, the Cape Light, Heat and Power Company, the Chicopee Gas Light Company, the Dedham and Hyde Park Gas and Electric Light Company, the East Boston Gas Company, the Gardner Gas, Fuel and Light Company, the People's Gas and Electric Company, the Rawson Light and Power Company, the South Hadley Gas Company and the municipalities of Belmont, Merrimac, Millers Falls and Reading, in neglecting to make their annual returns to the Board within the time required by law; by the Malden and Melrose Gas Light Company in distributing gas containing more than ten grains of ammonia; and by the Gardner Gas, Fuel and Light Company in distributing gas containing sulphuretted hydrogen.

Municipal Ownership.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 190 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated in pp. 54–62, following, none of these have taken action during the year.

Section 22 of chapter 34 of the Revised Laws, which relates to the manufacture and distribution of gas and electricity by cities and towns, provides that the "price shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost, in which shall be included all operating expenses, . . . also depreciation of the plant to be reckoned at not less than five per cent per annum of its cost." This provision was a part of the original act of 1891 authorizing cities and towns to undertake this business.

These requirements fully recognize the importance and soundness of the principle that a fair allowance for depreciation is as much a part of the current cost of carrying on the business as the payments for labor and material used. A practical recognition of this fact by the management is essential to the success-

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ful conduct of such a business, whether carried on by a municipal or private corporation. Failure to consider it insures a rapid impairment of the investment, which must become serious if long continued. Provision against this is necessarily a part of the burden upon the consumers, and should not be imposed upon the town as the owner or the taxpayers as the persons whose money is invested in the plant. These facts have been generally recognized in the municipal returns made to this Board, and charges for depreciation at the rate named in the act have regularly appeared in the accounts; but, with rare exceptions, no actual provision to meet depreciation has been made, and as a result in nearly every case the original investment has become to a greater or less extent impaired. To continue such a policy indefinitely must be financially disastrous.

Although the desirability of providing for depreciation was recognized in the original act, the provisions were negative in their character rather than positive, and such recognition as it has received in the accounting has been a matter of bookkeeping merely.

Attention having been directed to this and other features of the municipal ownership law at the session of 1905, an act was passed which, along with other changes, is positive in its terms upon this point, and requires that actual provision be made for depreciation. Obviously the amount necessary for this purpose will vary with the size and character of the plants, and the conditions which surround their operation. The act, accordingly, while naming 5 per cent. as a standard or normal rate for depreciation, has vested in this Board the authority upon the request of the municipality to fix a different rate.

The moneys acquired under the operation of the act are not required to be set apart and invested to accumulate, but may, and in the ordinary course of business probably would, be used for actual renewals and reconstruction, or invested in new and additional plant. As the discretion as to the size of the depreciation fund is vested in this Board by the act of 1905, we respectfully suggest the advisability of so amending that act as to give the Board a like discretion with respect to the purposes for which it may be used.

This act, as we understand it, imposes no unnecessary burden upon the municipality or the consumers of light and power,

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but is intended solely to secure an equitable division between these two parties of their mutual obligations, and to make effective the intent of the original act. With a clear understanding of the character and importance of the business propositions involved, no serious differences will arise between the managers of plants and the Board; but the opportunity will be given for such co-operation as will materially assist the successful conduct of the business.

The only application for a modification of the 5 per cent. rate fixed by the statute has been received from the city of Holyoke. The decision follows.

City of Holyoke Petition.

This was a petition by the city of Holyoke through the mayor and manager of the gas and electric plant under the following paragraph in section 4 of chapter 410 of the legislation of the current year: —

> Prior to the beginning of each fiscal year the manager of the plant shall furnish . . . an estimate of the income from the sales of gas and electricity to private consumers during the ensuing fiscal year and of the expenses of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or scrip issued to pay for the plant, an amount for depreciation equal to five per cent of the cost of the plant or such smaller or larger amount as the board of gas and electric light commissioners may approve, the requirements of the sinking fund or debt incurred for the plant and the loss, if any, in the operation of the plant during the preceding year. The excess of the expense thus defined and estimated over the estimated income from sales to private consumers shall be included by the city or town in its annual appropriations for maintenance and in the tax levy.

A public hearing was given in Holyoke.

On Dec. 15, 1902, the city of Holyoke took possession, under the general law, of a gas and electric light plant by purchase from the private company previously owning and operating it, for the purpose of manufacturing and distributing gas and electricity for municipal use and for sale to its inhabitants.

The total initial expenditure for this purpose was	$829,252 21
Since that time the city has expended for additions and improvements, .	267,722 94
Making a total investment in the business up to the present time of .	$1,096,975 15

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Nearly all the cost of the original purchase and of the subsequent additions and improvements has been defrayed out of the proceeds of bonds issued by the city. Of these bonds, $98,200 have already been paid, $36,600 become payable in 1906, and the same sum annually for the seven years following, with a smaller amount annually thereafter until 1932. The interest payments for the year 1906 amount to $28,185.50, the demand for this purpose obviously decreasing steadily with the payment of the bonds as they mature. Interest upon practically the entire debt is at 3½ per cent. per annum.

During the year covered by the last return the income derived from private consumers exceeded the operating expenses, not including interest or depreciation, by about $40,000.

The estimates for the year 1906, as submitted at the hearing, gave: —

The operating expenses at	$230,781
Bond payments,	36,600
Interest charges on bonds outstanding,	28,185
Depreciation if at 5 per cent.,	54,849
Making the amount to be provided to cover these items,	$350,415
Deducting from this the estimated income, not including anything for city lights,	228,000
Leaves as the entire amount to be raised by taxation,	$122,415
Deducting from this the bond payments,	36,600
Leaves the amount to be raised by taxation on account of maintenance at	$85,815

It was urged at the hearing that to include the last-named amount in the tax levy would impose upon the taxpayers an unreasonable and unnecessary burden, and that the city was entitled to relief accordingly.

In the conduct of a business of this character the municipality and the taxpayers have an interest quite distinct from the consumers, and the fact that many may be both taxpayers and consumers is only an incidental and not a necessary relation. The municipality and the taxpayers seem to stand clearly in the place of a private company and its shareholders, while the relation of the consumers to the owners of the property is not changed in any essential respect by the mere fact that they are trading with a municipality. Neither the interests and duties of the municipality and the taxpayers as the owners and share-

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holders, nor the privileges and burdens of the consumers, are to be diminished or increased because of such peculiarity of ownership. The consumers must bear the full burden of carrying on the business, including the cost of depreciation, as well as the operating expenses and interest upon the entire investment. The consumers, however, as such, are not to be assessed to pay for the plant, and they are not interested in the time or manner in which the money representing the original investment is called for from the taxpayers. Whether the city's debt on account of the plant is large or small does not concern them.

As a fair depreciation charge is for the proper protection of the owner's interest, he is primarily interested that its amount should be ample. The fact that the owner is obliged to expend at the same time a large sum on his investment can be no reason for reducing it; it may rather emphasize the importance of keeping it at a proper amount. It seems clear to us, therefore, that the amount of the bond payments ought not to be considered as material to the question of the fair amount of the depreciation charge.

The first and perhaps the only purpose of a depreciation charge is to protect the original investment by securing at all times a parity between the plant and the total payments on its account. Since the consumer is fairly required to pay interest on the entire investment, he has the right to demand not only due care and economy in the management of the business, but that the plant shall be maintained at the highest standard of efficiency which that investment might at any time secure, having reference to the progress of the art and the changes incident both to the lapse of time and the development of the business. Not only will the best appliances, repaired with the best of care, become in time no longer fit to repair, but the progress of the art, and ofttimes the mere growth of the business, will, without regard to the physical condition of the plant in use, make it so inefficient as to imperatively call for its replacement. It is against the waste or loss from all these causes combined that depreciation is to apply. While the consumer of any particular period should be obliged to provide no more than his proper share of this loss while it occurs,

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so he has also the right to demand that all the losses for a prior period shall be regarded as a part of the cost of supplying for the period in which they occur.

The interests of both owner and consumer will be more surely conserved by a liberal rather than a narrow view of this question. Its best solution requires the combined skill and experience of the engineer and manager, and has naturally led to wide differences of opinion. As the life of different parts of any plant will vary according to their character, and as the progress of the art and the changes incident to the growth of the business will greatly vary in different plants, we have thought it neither advisable nor necessary to attempt to determine a definite percentage of depreciation, which might be of general application or which should apply to this plant for a long term of years. We have only attempted to discover what amount under all the conditions the consumers ought to provide for the coming year above the ordinary operating expenses to insure the maintenance of this property upon sound and conservative business lines.

Included in the total investment of $1,096,975 is approximately $110,000 paid for the expense of litigation, and $45,000 paid for plant which was shortly after abandoned and replaced by appliances of a modern and more efficient type. These two items indicate an impairment of the investment already incurred of about $155,000, and constitute an obvious depreciation for which provision should at some time be made. In any well-regulated business law expense is an operating and not a capital charge. Some additional amount is annually accruing from causes common to all enterprises of this character. The sum already named is so large, however, that if the statutory rate of 5 per cent. be required, and the depreciation now going on be taken at no more than the 2 per cent. suggested by the city, it will require five years from this date, or eight years from the purchase of the plant to restore the amount already lost. Nor will the 5 per cent. requirement be unreasonably burdensome upon the city. It will, in fact, require the inclusion in the tax levy of a somewhat less sum for maintenance than is involved in the suggestions originally presented by the city, as the following figures will show: —

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Suggested by the city: —	
For operating expenses,	$230,781
Interest on bonds outstanding,	28,185
For operating and interest,	$258,966
Deduct receipts, not including city lights,	228,000
Leaving a balance of	$30,966
Depreciation at 2 per cent.,	21,939
Making a total to be put in the tax levy for maintenance,	$52,905

Since the hearing the estimate for operating expenses has been materially reduced, and the figures resulting from this and the Board's finding will be as follows: —

For operating expenses,	$196,281
Interest on the entire investment at 3½ per cent., as required by law,	38,394
For operating and interest,	$234,675
Deducting receipts, not including city lights,	228,000
Leaves	$6,675
Add depreciation at 5 per cent.,	54,849
Net for operating and depreciation,	$61,524
Deduct from this the difference between the interest to be collected, $38,395, and $28,185, the interest to be paid, or	10,209
Leaves total to be put in the tax levy for maintenance,	$51,315

That is to say, with a continuance of the present prices to private consumers, the city, as a consumer sharing with them the consumers' obligations, will pay for its lights in the public buildings and streets the sum named.

The Board accordingly voted to dismiss the petition.[1]

Pages 50–53 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1905. The pages following contain carefully prepared abstracts from the reports of town officers, showing the history of this movement during the last calendar year. Later, on pages 62–81 inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1905, as corrected after correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1905, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

[1] Decision December 6.

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Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan 1, 1905.

CITY OR TOWN.	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington,	Dec. 29, 1894,	-	May 13, 1895,	Investigating committee report in 1895.
Ayer,	Nov. 15, 1897,	-	April 4, 1898.	- - -
Belmont,	March 2, 1896,	Aug. 20, 1896,	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly,	-	-	-	Adverse committee report, 1897.
Billerica,	Aug. 6, 1901,	-	Oct. 15, 1901.	- - -
Boston,	-	-	-	Proposition to accept municipal ownership act offered in board of aldermen, but not acted upon.
Braintree,	Aug. 25, 1891,	Oct. 29, 1891,	-	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Brockton,[1]	Dec. 30, 1892,	Nov. 9, 1893,	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline,	-	-	-	Adverse committee report accepted in 1891.
Cambridge,[1]	Nov. 23, 1893,	Dec. 12, 1894, Dec. 31, 1895,	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.
Canton,	-	-	-	Investigating committee appointed, 1897.
Chicopee,[1]	Nov. 30, 1891,	Dec. 16, 1892,	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Concord,	March 30, 1896,	March 29, 1897,	-	Electric plant built and put in operation in January, 1900.
Danvers,	-	-	-	Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham,	-	-	-	Investigating committee appointed, 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater,	-	-	-	Investigating committee appointed, 1892. No report.
Everett,	March 1, 1892,[2]	March 18, 1893,[1] Jan. 9, 1894,	Jan. 26, 1892,[2]	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901.
Fall River,	Dec. 4, 1899,[3]	July 6, 1903, Feb. 1, 1904,	Aug. 1, 1904,	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled, and rescinded on Aug. 1, 1904.
Framingham,	-	-	-	Investigating committee, 1891.
Haverhill,[1]	Dec. 8, 1892,	-	Dec. 30, 1891.	- - -

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Hingham,	March 13, 1893,	July 26, 1893,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holyoke,[1]	Dec. 15, 1896,	Jan. 5, 1897,	-	Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water Power Company's plant taken under decree of the court on Dec. 15, 1902.
Hudson,	July 1, 1891,	Sept. 2, 1891,	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,	June 28, 1894,	Oct. 6, 1894,	-	Electric plant of local company bought Oct. 15, 1894.
Ipswich,	May 27, 1901,	Sept. 23, 1901,	-	Electric light plant built in 1903.
Lawrence,[1]	-	-	-	Investigating committees appointed, 1893, 1897 and 1898.
Lexington,	-	-	Nov. 7, 1899,	Investigating committee appointed, 1893.
Malden,[1]	-	-	-	Proposition for investigation committee lost Oct. 15, 1891.
Manchester,	July 28, 1902,	-	Oct. 13, 1902,	Investigation committee appointed, 1893. Report made with no recommendations.
Mansfield,	July 17, 1901,	Oct. 16, 1901,	-	Electric light plant under construction in 1903.
Marblehead,	June 22, 1891,	June 15, 1892,	-	Electric plant constructed in 1894.
Medford,[1]	April 15, 1893,	April 30, 1894,	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose,	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac,	May 16, 1903,	Jan. 30, 1904.	-	- - -
Methuen,	-	-	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough,	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company in 1893.
Natick,	-	-	-	Voted to pass over article in warrant, 1897.
Needham,	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford,[1]	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed, 1897.
Newton,[1]	Dec. 4, 1893,	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.

[1] The votes stated were passed by the city council. [2] This vote by the town before chartered as a city. [3] In common council only.

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Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1905 — Concluded.

CITY OR TOWN.	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
North Attleborough,	June 30, 1891,	April 16, 1892,	-	Electric plant built in 1894.
Norwood,	-	-	-	Favorable committee report tabled April 19, 1892.
Peabody,	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth,	-	-	-	Investigating committee appointed, 1891.
Reading,	Oct. 2, 1891,	March 7, 1892,	-	Electric lighting plant built in 1895.
Revere,	May 15, 1899,	Sept. 11, 1899,	-	Investigating committee appointed, 1898. Action in 1899 in favor of a gas plant only.
Rockland,	-	-	-	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.
Rockport,	-	-	June 21, 1898. April 29, 1899.	- - -
Saugus,	-	-	-	Investigating committee appointed, 1897.
Sharon,	-	-	-	Investigating committee appointed, 1897.
Spencer,	-	-	Oct. 6, 1891.	- - -
Somerville,[1]	-	-	Dec. 29, 1897.	- - -
Springfield,	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoneham,	June 29, 1893,	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton,	April 12, 1892,	June 16, 1892, June 29, 1893,	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott,	-	-	-	Subject referred to special committee in 1899.
Taunton,[1]	Dec. 14, 1895,	Nov. 2, 1896,	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Wakefield,	July 9, 1891,	Aug. 15, 1892,	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	-	-	-	Investigating committee appointed in 1901.
Waltham,[1]	Dec. 23, 1895,	-	Dec. 28, 1896,	Proposition tabled in city council, 1897.
Warren,	-	-	-	Proposition tabled June 3, 1899.

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Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901.
Westfield, . . .	March 8, 1897,	March 1, 1898,	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of $150,000.
Weston, . . .	-	-	-	Investigating committee appointed in 1901.
West Springfield, .	Sept. 10, 1895,	April 6, 1896, April 5, 1897,	April 1, 1900,	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such plant lost on same date.
Weymouth, . .	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman, . . .	Dec. 30, 1891,	-	July 13, 1892. June 27, 1896. March 12, 1900.	- - -
Winchester, . .	March 6, 1893,	June 22, 1893,	-	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Woburn,[1] . . .	Dec. 31, 1892,	Nov. 14, 1893.	-	- - -

[1] The votes stated were passed by the city council.

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The city council of *Boston* has adopted the following: —

Ordered, That the city of Boston be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants.

This order was passed in common council on January 5, yeas 59, nays 7. On January 9 a motion in the board of aldermen to lay the order on the table was lost, yeas 3, nays 8; it was then adopted, yeas 10, nays 3. This order was presented to the mayor on January 11, and was not returned by him within ten days thereafter.

On August 24, in response to a request from the mayor, under section 15 of chapter 34 of the Revised Laws, for a detailed statement of the properties which the several companies proposed to sell to the city and the proposed terms of such sale, the companies submitted their schedules and offered their properties for the following sums: —

Edison Electric Illuminating Company,	$28,000,000	
Subject to secured debts for	1,617,000	
		$29,617,000
Boston Consolidated Gas Company,		30,249,200
Charlestown Gas and Electric Company,		2,376,000
East Boston Gas Company,		700,000
		$62,942,200

If the city should decide to take only property within the city limits, the price stated by the Edison Company was to be reduced $1,500,000, with a reduction of $292,000 in the secured debts; the price for the Consolidated Company was to be reduced $3,346,500 and for the Charlestown company $300,870, the city under such conditions to pay all damages for the severance of the outside properties. All contracts of the respective companies of every name and nature were to be assumed by the city.

The town of *Belmont*, on March 13, appropriated $3,000 for new construction.

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In the town of *Braintree*, at the annual meeting on March 27, $554 was appropriated for extension of the electric street lights.

The city of *Chicopee*, on March 27, appropriated $3,435 for additions to the electric light plant.

The town of *Concord*, at a meeting on April 3, authorized the treasurer, "with the approval of the municipal light board, to borrow a sum not exceeding $3,000 to pay the cost of street lights installed at the reformatory district, for the purchase and installation of lightning arresters, and the payment of an adjusted balance due on an original contract; and for that purpose to issue bonds or notes payable in thirty years from date of issue, payment optional after ten years, and bearing interest not exceeding 3½ per cent. per annum; any premium and accrued interest which may be realized from sale of said bonds or notes to be applied to pay the cost of street lights, etc., above referred to." Under this vote a note for $3,000 was negotiated on May 1, at a premium of $1.50.

The town of *Danvers*, at the annual meeting on April 17, voted to appropriate the sum of $20,000 for new construction for 1905; and to provide funds to meet this appropriation authorized the treasurer "to issue bonds for that amount, to be dated April 1, 1905, to be payable in ten years, and to bear interest at a rate not exceeding 4 per cent. per annum payable, semiannually, principal and interest to be payable at the First National Bank in Boston." The treasurer was further authorized "to sell the same at public or private sale, or to pledge them to provide means to meet the appropriation." A sinking fund for this loan was established, and any premium from the sale of the bonds was to be contributed thereto. Notes for the amount authorized were issued at a premium of $850 and accrued interest amounting to $321.11. On November 2, $50 was appropriated for locating a new arc light; and to provide the money for this appropriation the town treasurer was authorized to issue a note for $50, to be dated Nov. 1, 1905, payable in one year from date, with interest at not exceeding 5 per cent. per annum, and to sell said note at either public or private sale. On the same day the Electric Loan Sinking Fund Commissioners were authorized to pay two notes held in the water loan

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sinking fund, one for $4,000, dated April 1, 1899, and one for $1,500, dated April 1, 1900, both due in thirty, but redeemable after five, years from date.

The city council of *Everett* in February created a committee of five, who, with the mayor, were "to confer and co-operate with the citizens of Malden, Melrose and Medford, relative to securing a better quality of gas for illuminating, heating and power, at a rate not to exceed $1 per thousand cubic feet, said committee to have full power to represent the city of Everett in any or all negotiations with the Malden and Melrose Gas Light Company." Said committee was also authorized "to report on the feasibility of establishing a municipal gas plant in Everett." On June 19 the following order was referred to the committee appointed in February: —

Ordered, That the city of Everett be and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain and operate within its limits one or more plants, as may be advisable, for the manufacture and distribution of gas for light and power and for the use of its inhabitants.

The town of *Hingham* on March 6 appropriated $175 for street light additions.

In February the treasurer of the city of *Holyoke* was instructed "to issue the registered bonds of the city in the aggregate principal sum of $73,000, . . . bearing date the first day of April, 1905, payable . . . $5,000 on the first day of April in each of the years 1906 to 1919, inclusive, and $3,000 on the first day of April, 1920, at the office of the city treasurer, bearing interest at a rate not exceeding 4 per cent. per annum, payable semiannually." It was also voted that "said bonds shall be sold by the treasurer, and the proceeds of the sale thereof shall be used for enlarging and extending the gas works by the addition of a gas holder, by the acquiring of land for the same, by the purchase and laying of the necessary gas mains, and by the purchase and construction of the necessary appliances." On March 21, $4,000 additional was appropriated for new construction. On August 11 the treasurer was instructed "to issue the registered bonds of the city of Holyoke in the aggre-

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gate principal sum of $30,000, . . . bearing date the first day of September, 1905, payable . . . $2,000 thereof on the first day of September in each of the years 1906 to 1920, inclusive, at the office of the city treasurer, bearing interest at a rate not exceeding 4 per cent. per annum." It was also voted that the proceeds of said bonds shall be used as follows: "$22,000 for enlarging and extending the gas works by the addition of a gas holder, by the acquiring of land for the same, by the purchase and laying of necessary gas mains and by the purchase and construction of the necessary appliances; $8,000 for the reconstructing, enlarging and extending of the electric light station."

The $30,000 of bonds dated Nov. 1, 1904, authorized on October 18, were sold on April 3, 1905, at a premium of $150 and $437.50 accrued interest. The $73,000 bonds of April 1, 1905, were sold on June 8, bringing $70.30 premium and accrued interest of $475.51. The $30,000 to be dated September 1 were sold on September 8, at a premium of $29.10 and $20.42 for accrued interest.

The town of *Hudson*, at meetings held on different dates throughout the year, appropriated $525 for the extension of the incandescent street lighting.

The town of *Hull*, at the annual meeting on March 6, voted "to raise and appropriate the sum of $4,500 for the purpose of installing wires, transformers and meters for furnishing electric service to the Eastern Park Construction Company or the Nantasket Point Amusement Resort, should the service demand call for the same," and the treasurer was authorized "to hire, subject to approval of the selectmen, the sum of $4,500 on the town's note for ten years." No portion of this sum has been expended and no note for such purpose has been issued.

In the town of *Ipswich*, at the annual meeting, the electric light commissioners were authorized "to extend the light system (commercial) to such parts of the town as may be desired, upon the guarantee of 8 per cent. on the cost of construction." The treasurer was authorized, for the purpose of paying for additions to the commercial system, to issue notes to the amount of $4,000, bearing interest at the rate of 4 per cent. per annum, the said notes being made payable as follows: $1,000 to be paid each year, from 1926 to 1929, inclusive.

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In the city of *Lawrence*, on April 3, the following order was submitted, and failed of adoption by vote of 8 yeas and 8 nays: —

Ordered, That the city of Lawrence be and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants.

The town of *Leominster*, at a meeting held on April 12, had the following article in the warrant: —

To see if the town, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts and of acts amendatory thereof and supplementary thereto, will construct purchase or lease and maintain within its limits a plant for the manufacture and distribution of gas and a plant for the manufacture and distribution of electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants, by voting yes or no upon the following question: "Is the town hereby authorized to acquire such plants?"

Upon the above question 535 votes were cast, of which 258 were yes, and 277 no.

In the town of *Mansfield*, at the annual meeting on March 24, it was voted to extend the electric lighting system to West Mansfield depot. The town treasurer was authorized, when so directed by the selectmen, to issue bonds not to exceed the sum of $7,000, in denominations of $500 each, to be known as Electric Light Loan No. 3, to bear interest at the rate of 4 per cent. per annum, and to mature in thirty years from date of issue; to be on a sinking fund basis, principal and interest to be payable at the First National Bank of Mansfield and interest semiannually on the first days of June and December. Of the proceeds of this loan, $2,900 were to be used to pay the loans authorized on Sept. 12 and Dec. 19, 1904, which, according to the votes authorizing the same, were to be paid from taxes of 1905, the remainder of the proceeds of said bonds to be used for new construction. These bonds were issued under date of

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June 1, 1905, at a premium of $578.90, and accrued interest of $28.65.

In the town of *Marblehead*, on March 20, $1,500 was appropriated for additional construction on account of the electric light plant.

The Board of Aldermen of the city of *Medford*, on June 13, adopted the following, by a vote of 17 yeas, 1 nay: —

Ordered, That the city of Medford be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain and operate within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants.

This order was not approved by the mayor.

In the town of *Middleborough*, at the annual meeting, $3,150 was appropriated for new construction; and a committee was appointed, with instructions to make "a complete investigation into the condition and management of the gas plant, to the end that the citizens of the town may know what is necessary to be done to put the plant into a permanently paying condition; that they have access to the books and records of the electric light commission, and that they have authority in the conduct of their investigation to visit such places and employ such advice as in their opinion will facilitate their duties; and that they report at a subsequent meeting."

On December 4, in the city of *Newburyport*, both branches of the city council concurring, the following order was referred to the city government of 1906: —

Ordered, That the city of Newburyport purchase the plant of the Newburyport Gas and Electric Company in the manner provided by the laws of the Commonwealth. If the price therefor cannot be agreed on by the respective parties to the sale and purchase, then the value thereof shall be determined in the manner provided by the said laws of the Commonwealth.

The town of *North Attleborough*, at the annual meeting on March 20, voted to raise and appropriate $700 to build an addition to the electric light and pumping station and con-

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struct therein a vault; half of this amount to be charged to the electric light department and half to the water department.

At the annual meeting in *Peabody*, $2,400 was appropriated for new electric construction.

In the city council of *Quincy* the following order was offered: —

Ordered, That the city of Quincy be and hereby is authorized, under and in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase, lease and maintain within the limits of said city one or more plants for the manufacture and distribution of gas and electricity for furnishing light, heat and power, except for the operation of electric cars, for municipal use or the use of the inhabitants of said city. And it is further —

Ordered, That such plant include suitable land, structures and machinery and other apparatus and appliances for manufacturing, establishing and distributing gas or electricity for said purpose.

On December 11 the vote on this order was yes 13, no 6. This vote was reconsidered, and the order laid on the table. On December 18 this order was referred to the city council of 1906. On the same day an order was adopted in the city council, requesting the mayor to petition the Legislature for authority to establish a plant to manufacture electricity for municipal purposes only. This order was returned by the mayor without his approval, and on December 27 this veto was sustained.

The town of *Reading*, at the annual meeting on March 13, appropriated on account of the electric light plant $3,000 for new construction.

In the city of *Taunton*, the city council, in March, adopted the following: —

Ordered, That the joint standing committee on street lights, with the consent and approval of the manager of electric light, may substitute incandescent electric street lights for arc lights and for gas and naphtha street lights wherever they deem it advisable, either for the purpose of decreasing the expense of street lights or for furnishing better lights at no additional or increased expense; and for said purpose may rearrange and change the location of existing street lights, whether electric, gas or naphtha lights. The expense incurred hereby shall be charged to appropriation for municipal light construction.

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There was $4,500 appropriated for new construction. On November 1 an ordinance was passed making the manager's term of office three years, beginning July 1, 1905, and July 1 in every third year thereafter.

The report of the manager for the year ending November 30 gave the operating expenses of the plant as $40,642.03, the income from private consumers at $47,714.32, making an apparent profit of $7,072.29. The appropriations for interest were $11,922.50, and for the sinking funds $5,500.

The town of *Wakefield*, at an adjournment of the annual meeting on March 20, appropriated $3,000 for extensions of the municipal lighting plant; on November 17 the further sum of $2,500 for a like purpose and $3,700 for new boilers. It was also voted "that $6,000 be appropriated for additions and alterations in the street lighting system, $1,000 of this amount to be included in the tax levy of 1906; that the town treasurer be and hereby is authorized and directed to issue, with the approval of a majority of the board of selectmen, five notes of $1,000 each, one of said notes to be payable each year from 1907 to 1911, inclusive; and the amount of said notes becoming due shall in said years be included by the assessors in the amount to be raised by taxation."

In *Wellesley*, at an adjournment of the annual meeting on April 3, $500 was appropriated for extending the street lighting system. At a further adjournment on April 18 it was voted "that the town appropriate the sum of $32,000, to be expended under the direction of the water and municipal light commissioners, for the purpose of repairing the present street light system, of buying the system of wire now used in Wellesley by the Edison Electric Illuminating Company for the purposes of commercial lighting and repairing the same, and for the building and equipping a suitable sub-station and acquiring land therefor; and that the aforesaid commissioners be authorized to make a contract for electric current at a price not to exceed 4 cents per kilowatt hour at the switchboard in said sub-station." It was also voted that the sum of $32,000 mentioned in the preceding vote "be raised for the said purpose by the issue of bonds of the town for the aggregate sum of $32,000, in denominations of $1,000 each, bearing date Sept. 1, 1905, and payable $2,000 on the first day of September,

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1906, and $2,000 on the first day of September of each year thereafter until all of said bonds are paid, with interest semi-annually at a rate not exceeding 4 per cent. per annum, payable at the office of the Boston Safe Deposit and Trust Company in Boston; . . . and the treasurer shall sell the same at such price not less than par and accrued interest as he shall think proper, and the water and municipal light commissioners shall approve." Of these bonds, $15,000 were issued on Dec. 30, 1905, and sold on that date to the Wellesley Water Loan and Sinking Fund Commissioners at par, and accrued interest amounting to $200.

The town of *Westfield*, at the annual meeting in April, appropriated $1,000 for new construction in connection with the electric light plant, and $3,000 for similar work in connection with the gas plant.

In the city council of *Woburn*, on November 20, the following order was adopted, yes 11, absent 4, and approved by the mayor on November 29: —

Ordered, That the city of Woburn be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants.

Municipal Statistics.

The following table contains the names of the municipalities operating lighting plants on June 30, 1905; the population of each, according to the census of 1905; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham and Wellesley have only distributing plants, and buy their electricity, the first named from the Cambridge Electric Light Company, the second from the Weymouth Light and Power Company, and the last from the Edison Electric Illuminating Company of Boston.

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MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate.
Belmont,	4,360	1898,	Electric lighting,	$35,948 00	$5,602,650	$19 90
Braintree,	6,879	For streets, 1892, Commercial, 1894,	Electric lighting,	128,847 00	4,981,571	22 60
Chicopee,	20,191	1896,	Electric lighting,	153,193 00	10,071,770	21 00
Concord,	5,421	1900,	Electric lighting,	112,192 00	5,530,400	14 40
Danvers,	9,063	For streets, 1889, Commercial, 1896,	Electric lighting,	77,357 00	5,348,765	16 80
Hingham,	4,819	1895,	Electric lighting,	34,293 00	4,442,159	15 60
Holyoke,	49,934	1902,	Gas and electricity,	1,084,040 00	41,051,080	16 40
Hudson,	6,217	1897,	Electric lighting,	76,631 00	3,157,481	20 20
Hull,	2,060	1894,	Electric lighting,	158,606 00	4,708,760	19 50
Ipswich,	5,205	1903,	Electric lighting,	41,879 00	3,780,945	12 00
Mansfield,	4,245	1904,	Electric lighting,	55,044 00	2,542,934	19 00
Marblehead,	7,209	1895,	Electric lighting,	123,718 00	7,193,325	17 00
Merrimac,	1,884	1904,	Electric lighting,	12,262 00	1,204,832	23 00
Middleborough,	6,888	1893,	Gas and electricity,	123,244 00	4,131,437	19 00
Millers Falls,	1,389	1904,	Electric lighting,	15,295 00	625,484	4 00
North Attleborough,	7,878	1894,	Electric lighting,	87,663 00	4,366,691	23 00
Peabody,	13,098	For streets, 1892, Commercial, 1893,	Electric lighting,	113,108 00	8,924,954	19 00
Reading,	5,682	1895,	Electric lighting,	88,299 00	4,683,592	20 00
Taunton,	30,967	1897,	Electric lighting,	338,594 00	21,604,190	21 60
Wakefield,	10,268	1894,	Gas and electricity,	220,745 00	8,345,595	19 60
Wellesley,	6,189	1892,	Electric street lighting,	52,610 00	11,107,139	11 00
Westfield,	13,611	1899,	Gas and electricity,	186,725 00	8,716,515	18 00

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In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years: —

Electricity.

	Year ending June 30.	
	1904.	1905.
Income: —		
From sale of commercial arc lights,	$15,628 20 [1]	$12,413 74 [1]
sale of commercial incandescent lights,	11,679 50 [1]	8,703 07 [1]
	108,730 84 [2]	128,308 47 [2]
sale of domestic incandescent lights,	79,782 33 [2]	92,564 53 [2]
sale of electric power,	15,649 62	36,311 21
rent of meters,	2,155 85	2,786 70
rent of motors,	607 11	–
rent of fixtures,	786 58	1,001 67
other sources,	1,821 51	5,099 73
Total,	$236,841 54	$287,189 12
Expenses: —		
Coal,	$124,839 93	$133,324 85
Oil and waste,	5,024 82	5,151 22
Water,	1,599 00	2,118 69
Wages at station,	61,245 64	72,265 66
Repairs of real estate,	2,298 13	3,710 50
Repairs of steam plant,	8,216 96	13,316 45
Repairs of electric plant,	9,217 85	3,325 01
Station tools and appliances,	663 64	1,119 12
Wages for care of lights, etc.,	22,752 05	22,685 74
Repairs of lines and lamps,	28,745 43	31,568 69
Carbons,	5,359 68	4,694 14
Incandescent lamps,	4,301 74	4,846 34
Globes,	727 31	1,189 55
Distribution tools and appliances,	7,162 55	7,228 05
General salaries,	23,897 04	25,351 12
Salaries of municipal light board,	1,142 50	1,817 49
Committee expenses,	–	101 70
Auditor's fees,	115 78	22 32
General office expenses,	6,298 99	7,909 77
Rents,	230 04	230 04
Insurance,	7,410 85	8,387 13
Law expenses,	29 50	138 13
Claims,	–	305 98
Bad debts,	595 52	1,150 44
Incidentals,	21 75	61 58
Total,	$321,896 70	$352,019 71
Leaving an apparent loss in operating account of	$85,055 16	$64,830 59
To which is to be added the following: —		
Interest on notes and bonds,	61,725 99	62,982 88
Depreciation charges,	85,851 27	93,552 21
Losses on other items,	463 32	1,016 45
Leaving, as the expenditures for town and city lighting,	$233,095 74	$222,382 13
Less gains on jobbing,	676 05	1,987 97
	$232,419 69	$220,394 16

[1] By contract. [2] By meter.

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Gas.

	Year ending June 30.	
	1904.	1905.
Income: —		
For gas sold by meter,	$176,108 38	$182,236 74
From sales of coke,	15,998 27	16,114 79
sales of tar,	9,199 60	3,288 37
rent of meters,	12 25	150 50
other sources,	7 84	-
Total,	$201,326 34	$201,790 40
Expenses: —		
Coal,	$64,415 17	$61,202 60
Gas oil,	11,426 06	11,844 97
Purifying materials,	895 86	1,329 31
Water,	279 77	307 98
Wages at works,	27,358 90	28,613 18
Repairs and maintenance at works,	9,484 18	12,439 66
Tools, apparatus and machinery,	408 70	1,199 17
Wages of meter takers, clerical labor in distribution department,	2,321 18	3,256 91
Repairs, renewals and maintenance of mains and services,	2,762 71	2,527 96
Distribution tools, etc.,	767 71	806 23
Repairs and renewals of meters,	2,798 78	3,191 17
General salaries,	7,543 24	8,062 44
Auditor's fees,	131 88	25 18
Salaries of municipal light board,	200 00	200 00
General office expenses,	2,089 90	2,567 76
Insurance,	1,070 00	1,030 54
Bad debts,	168 41	148 64
Incidentals,	38 56	75 55
Total,	$134,161 01	$138,829 25
Leaving an apparent profit on their gas business of	$67,165 33	$62,961 15
From which is to be deducted: —		
Interest on bonds and notes,	$21,225 21	$20,917 35
Depreciation,	31,943 69	33,288 26
Losses on jobbing,	-	930 69
Losses on other items,	635 52	551 98
Making a total of	$53,804 42	$55,688 28
Less gains on jobbing,	60 73	-
The difference between these sums,	$53,743 69	$55,688 28
and the gross profit,	67,165 33	62,961 15
Leaves net gains of	$13,421 64	$7,272 87

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Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts: —

	Year ending June 30.	
	1904.	1905.
Assets: —		
Electric: —		
Real estate,	$230,617 41	$211,978 27
Steam plant,	391,330 96	388,430 31
Electric plant,	315,983 91	325,866 68
Electric lines,	382,754 46	408,989 26
Other plant items,	241,727 41	273,353 71
Materials,	52,132 30	53,994 70
Gas: —		
Real estate,	355,280 65	356,449 91
Machinery,	135,870 65	141,785 30
Street mains,	201,139 75	207,648 14
Gas meters,	59,177 88	66,070 03
Materials,	27,940 61	23,193 88
Cash (or town treasury),	301,864 63	439,641 78
Due for electric light and power,	43,668 64	49,072 74
Due for gas,	19,056 33	20,075 76
Other accounts due,	9,764 09	12,331 56
Sinking funds,	128,931 39	145,747 96
Deficit,	291,252 77	353,743 24
	$3,188,493 84	$3,488,373 23
Liabilities: —		
Appropriations for construction,	$381,899 04	$462,238 31
for extraordinary repairs,	5,720 10	5,720 10
for bond payments,	182,100 00	223,200 00
for note payments,	116,875 00	140,620 00
for sinking funds,	108,084 33	120,854 33
Overdrafts,	104,977 06	144,532 60
Bonds outstanding,	1,922,000 00	2,024,800 00
Notes payable,	228,389 41	228,832 00
Unpaid bills,	42,407 91	39,433 86
Deposits,	1,943 00	2,118 75
Interest due and not paid,	1,491 37	597 50
Interest accrued but not due,	12,214 25	13,042 91
Other amounts due,	80,392 37	82,382 87
	$3,188,493 84	$3,488,373 23

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The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1905: —

MUNICIPALITY.	Number of Boilers.	Total Rated Horse-power.	Number of Engines.	Total Rated Horse-power.	Number of Dynamos.	Kilowatt Capacity.	Arc Capacity.		Incandescent Capacity.	
							Number of Lamps.	Nominal Candle-power.	Number of Lamps.	Nominal Candle-power.
Belmont,	-	-	-	-	-	-	-	-	-	-
Braintree,	3	375	3	625	4	550	-	-	10,000	16
Chicopee,	3	405	2	750	7	458	200	1,200	6,500	16
Concord,	3	270	3	550	3	350	-	-	6,200	16
Danvers,	2	205	2	240	5	223	135	1,200	3,600	16
Hingham,	-	-	-	-	-	-	-	-	-	-
Holyoke,	7	1,425	2	800 [1]	3	1,150	-	-	-	-
Hudson,	2	200	3	570	3	325	-	-	5,650	16
Hull,	3	500	4	895	4	676	-	-	11,000	16
Ipswich,	2	132	2	300	2	180	-	-	3,600	16
Mansfield,	-	-	2	240	2	180	-	-	3,600	16
Marblehead,	3	390	2	400	7	247	200	2,000	5,700	16
Merrimac,	-	-	1	75	1	75	-	-	1,500	16
Middleborough,	1	120	1 [2]	150	4	195	85	1,200	2,650	16
Millers Falls,	-	-	1	52	1	65	-	-	1,000	16
North Attleborough,	2	500	3	550	3	330	-	-	6,000	16
Peabody,	3	400	3	475	3	350	-	-	6,260	16
Reading,	2	250	2	300	5	201	150	1,200	2,700	16
Taunton,	3	900	2	1,240	4	840	120	1,200	-	-
Wakefield,	2	250	2	250	5	144	145	1,200	1,900	16
Wellesley,	-	-	-	-	-	-	-	-	-	-
Westfield,	3	240	3	450	3	480	150	2,000	1,900	16

[1] Also 4 water-wheels, 1,120 H. P.

[2] Also 2 water-wheels, 125 H. P., and 2 gas engines, 197 H. P.

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The following data from the several returns are descriptive of the outside construction on June 30, 1905, in each of the municipalities: —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, ...	369,889	795	55	171,650	-	-	19	1
Braintree, ...	564,080	1,227	97	129,500	-	-	98	-
Chicopee, ...	441,957	580	45	151,922	-	139	124	1
Concord, ...	740,051 [1]	1,386	6	193,622	-	-	6	1
Danvers, ...	491,367	592	38	146,422	-	114	15	14
Hingham, ...	693,771 [2]	1,406	-	151,967	-	-	6	-
Holyoke, ...	721,474	2,235	47	181,000	-	-	791	148
Hudson, ...	249,135	586	10	71,950	-	-	38	16
Hull, ...	474,385 [3]	1,086	38	109,081	-	-	51	-
Ipswich, ...	369,109	770	11	102,466	-	-	-	-
Mansfield, ...	218,015	275	-	96,457	-	-	26	10
Marblehead, . . .	530,106 [4]	954	36	146,200	162	8	11	-
Merrimac, ...	159,080	406	-	48,000	-	-	-	5
Middleborough, . . .	193,719	515	25	97,949	-	34	27	-
Millers Falls, . . .	75,700	250	-	27,700	-	-	3	-
North Attleborough, .	593,668	1,297	50	110,425	2	-	4	-
Peabody, ...	555,060	375	45	148,000	-	-	268	27
Reading, ...	296,220	1,120	16	111,500	-	60	78	-
Taunton, ...	433,600	1,173	-	140,000	-	-	359	56
Wakefield, ...	334,834	831	9	108,772	-	144	2	4
Wellesley, ...	264,910	942	-	125,480	-	-	-	-
Westfield, ...	190,865	540	15	69,621	-	-	141	8

[1] Including 300 feet of wire in 35 feet of underground conduit.
[2] Including 6,579 feet of wire in 1,982 feet of underground conduit.
[3] Including 700 feet of wire in 350 feet of underground conduit.
[4] Including 5,760 feet of wire in 1,920 feet of underground conduit.

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The following table shows the kind and quantity of fuel and number of carbons used during the year ending June 30, 1905, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont,	– [1]	–	615
Braintree,	699.6	430.0	4,450
Chicopee,	1,870.0	–	120,000
Concord,	1,036.5	291.5	388
Danvers,	1,317.4	42.0	30,000
Hingham,	– [1]	–	149
Holyoke,	418.0 [2]	– [3]	33,000
Hudson,	765.6	26.3	895
Hull,	767.4	147.8	150
Ipswich,	848.9	–	–
Mansfield,	– [4]	–	1,248
Marblehead,	1,337.5	–	36,560
Merrimac,	– [5]	–	–
Middleborough,	467.0 [6]	–	13,753
Millers Falls,	– [7]	–	85
North Attleborough,	1,010.3	–	200
Peabody,	2,522.8	–	10,000
Reading,	1,046.0	–	33,000
Taunton,	3,202.0	–	22,000
Wakefield,	1,040.5	20.5	50,070
Wellesley,	– [1]	–	–
Westfield,	1,208.1	–	7,175

[1] Current bought.
[2] Also used water power.
[3] Also 7,437 bushels coke.
[4] 36,618 gallons fuel oil.
[5] Power supplied by Merrimac water department.
[6] Also 2,180 gallons naphtha.
[7] 14,967 gallons gasolene.

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The following table shows the number of commercial lights of the different kinds installed on June 30, 1905, in each of the municipal plants, with the number of customers: —

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont,	1	1,200	1	6,025	16	218	-	-	-	-	-
Braintree,	-	-	-	12,102	16	492	1	25	1	-	-
Chicopee,	17 50	4 amperes. 6 amperes.	41	8,847	16	358	-	-	-	34	-
Concord,	-	-	-	10,728	16	348	-	-	-	-	-
Danvers,	5	1,200	5	8,805	16	437	-	-	-	5	2
Hingham,	-	-	-	7,982	16	288	-	-	-	-	-
Holyoke,	2 276	6.6 amperes. 6 amperes.	95	12,135	16	374	-	-	-	65	60
Hudson,	10	800	7	4 6,130	300 16	193	-	-	-	7	1
Hull,	51	6 amperes.	4	6,000 23	16 25	510	-	-	-	4	-
Ipswich,	-	-	-	357 1,597	8 16	88	-	-	-	-	-

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Mansfield,	-	-	-	2,228	16	113	-	-	-	-	2
Marblehead,	11	1,200	9	8,925	16	622	-	-	-	9	-
Merrimac,	-	-	-	493	16	48	-	-	-	-	1
Middleborough,	37	1,200	19	51 1,505 3,249 83	4 8 16 32	222	-	-	-	19	-
Millers Falls,	-	-	-	809	16	50	-	-	-	-	-
North Attleborough,	6	1,200	6	8,859	16	241	-	-	-	6	-
Peabody,	75	1,200	9	11,000	16	532	-	-	-	9	1
Reading,	9	6.8 amperes.	9	7,061	16	380	-	-	-	9	-
Taunton,	77 10	1,200 1,600	19	10,200	16	273	-	-	-	15	13
Wakefield,	1	1,200	1	5,300	16	201	-	-	-	1	1
Wellesley,	-	-	-	-	-	-	-	-	-	-	-
Westfield,	22	2,000	6	3 2,072 1 123	5 16 32 50	105	-	-	-	6	6

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The following table shows the prices charged by each municipality for commercial lights on June 30, 1905: —

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, ...	18 cents, .	-	-	-	$7.50 per month on moonlight schedule.	Discount of 16⅔ per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost. Power at meter rates when bill is less than $10. Over $10, 10 cents net per k. w. hour.
Braintree, ...	12 cents, .	6 mills, .		-	-	Lamp renewals 25 cents each, delivered; lamp renewals 20 cents each, at station. Meter rental 30 cents per quarter. Minimum charge, including meter rent, $10 per year.
Chicopee, ...	11.85 cents,	-	-	15 cents to $1 per month for 16 c. p. lamp, according to service.	$2.75 to $6 25 per month per light, according to ampere capacity of lamp and number of hours run.	Incandescent lamp renewals free and wiring at cost. Power from 2.25 to 11.85 cents per k. w. hour. Steam, 21.4 cents per 1,000 pounds.
Concord, ...	12 cents, .	-	-	-	-	Lamp renewals at cost. Power at meter rates.
Danvers, ...	10 cents, .	-	-	-	At meter rates, . .	Lamp renewals at cost. Power at 3, 5 and 10 cents per k. w., according to amount used.

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Hingham, . . .	-[1]	-	-	$15 per year, ...	-	Discount of 30 per cent on payment of bills. Minimum charge, 50 cents per month. Lamp renewals $2 75 per dozen. Wiring charged for according to time and material used.
Holyoke, ...	12 cents, .	-	-	16 c. p. lamp, 6 nights per week, until 6 o'clock every night, $6 per year; 1 night per week until 10, other nights until 6.30, $7 per year; 2 nights per week until 10, other nights until 6.30, $8 per year; 3 nights per week until 10, other nights until 6.30, $8.40 per year; 4 nights per week until 10, other nights until 6.30, $9 per year; 6 nights per week until 9, $9 per year; 6 nights per week until 10, $10 per year; 6 or 7 nights per week until 11, $11 per year; 6 or 7 nights per week until 12, $12 per year; 7 nights per week, run all night, $24 per year. 8 c. p. lamps one-half above prices; 24 c. p. lamps one and one-half above prices; 32 c. p. lamps double the above prices.	1 night per week, $62.50 per year; 2 nights per week, $66 60 per year; 3 nights per week, $70 per year; 4 nights per week, $75 per year; 6 or 7 nights per week, $100 per year.	Discount of 5 per cent. from incandescents at contract rates for prompt payment; 2 cents per k. w. hour from incandescents at meter rate if paid before the 10th of the month. Discount of 10 per cent. from contract arcs if paid before the 10th of the month. First installation of lamps free, charge for renewals. Power 5 cents per k. w. hour with discounts varying from 20 to 55 per cent. according to quantity used. Minimum bill 50 cents per month.

[1] For yearly customers, 20 cents; 25 cents to summer residents.

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The following table shows the prices charged by each municipality for commercial lights on June 30, 1905: —

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, . . .	18 cents, .	-	-	-	$7.50 per month on moonlight schedule.	Discount of 16⅔ per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost. Power at meter rates when bill is less than $10. Over $10, 10 cents net per k. w. hour.
Braintree, . . .	12 cents, .	6 mills, .		-	-	Lamp renewals 25 cents each, delivered; lamp renewals 20 cents each, at station. Meter rental 30 cents per quarter. Minimum charge, including meter rent, $10 per year.
Chicopee, . . .	11.85 cents,	-	-	15 cents to $1 per month for 16 c. p. lamp, according to service.	$2.75 to $6 25 per month per light, according to ampere capacity of lamp and number of hours run.	Incandescent lamp renewals free and wiring at cost. Power from 2.25 to 11.85 cents per k. w. hour. Steam, 21.4 cents per 1,000 pounds.
Concord, . . .	12 cents, .	-	-	-	-	Lamp renewals at cost. Power at meter rates.
Danvers, . . .	10 cents, .	-	-	-	At meter rates, . .	Lamp renewals at cost. Power at 3, 5 and 10 cents per k. w., according to amount used.

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Hingham, . . .	-[1]	-	-	$15 per year, ...	-	Discount of 30 per cent on payment of bills. Minimum charge, 50 cents per month. Lamp renewals $2 75 per dozen. Wiring charged for according to time and material used.
Holyoke, ...	12 cents, .	-	-	16 c. p. lamp, 6 nights per week, until 6 o'clock every night, $6 per year; 1 night per week until 10, other nights until 6.30, $7 per year; 2 nights per week until 10, other nights until 6.30, $8 per year; 3 nights per week until 10, other nights until 6.30, $8.40 per year; 4 nights per week until 10, other nights until 6.30, $9 per year; 6 nights per week until 9, $9 per year; 6 nights per week until 10, $10 per year; 6 or 7 nights per week until 11, $11 per year; 6 or 7 nights per week until 12, $12 per year; 7 nights per week, run all night, $24 per year. 8 c. p. lamps one-half above prices; 24 c. p. lamps one and one-half above prices; 32 c. p. lamps double the above prices.	1 night per week, $62.50 per year; 2 nights per week, $66 60 per year; 3 nights per week, $70 per year; 4 nights per week, $75 per year; 6 or 7 nights per week, $100 per year.	Discount of 5 per cent. from incandescents at contract rates for prompt payment; 2 cents per k. w. hour from incandescents at meter rate if paid before the 10th of the month. Discount of 10 per cent. from contract arcs if paid before the 10th of the month. First installation of lamps free, charge for renewals. Power 5 cents per k. w. hour with discounts varying from 20 to 55 per cent. according to quantity used. Minimum bill 50 cents per month.

[1] For yearly customers, 20 cents; 25 cents to summer residents.

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MUNICIPALITY.	Incandescent Lights.				Arc Lights.	Remarks.
	Rates by Meter.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hudson, ...	20 cents, .	-	-	-	20 cents per k. w. hour on incandescent circuits.	Discount of 25 per cent. if bills are paid within 15 days. Lamp renewals 10 cents each for 8 and 16 c. p., 15 cents each for 32 c. p. Power based on 3,000 hours per year, prices vary from $85 to $55 per h. p. Discount 10 per cent.
Hull, ...	25 cents, .	-	1¼ cents, .	-	At meter rates, and $3 per lamp per year if owned by town, and 50 cents per month for care of lamp.	Lamp renewals 20 cents each. On all bills paid before the 10th of the month 40 per cent. discount to yearly customers; on all bills of $50 or more per month, 36 per cent. discount; and 20 per cent. to all others. Customers pay for all lamps. Annual meter rental from $1.75 upwards. Minimum charge of $10 per year for lighting. Wiring on contract.
Ipswich, ...	15 cents, .	-	-	-	-	Lamp renewals free. Wiring at cost plus 10 per cent.
Mansfield, ...	15 cents, .	-	-	50 cents per 16 c. p. lamp per month.	-	Lamp renewals at cost. Discounts vary from 6⅔ per cent. to 60 per cent., according to amount of bill. No discount on monthly bills less than $2. Minimum charge $1 per month. Power rates 10 cents to 2.8 cents per k. w. according to amount used. Lamp renewals at cost.

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Marblehead,	-[1]	-	-	-	10 cents per k. w.,	Minimum charges to yearly customers 50 cents per month; to others $1.50.
Merrimac,	20 cents,	-	-	-	-	Discount 25 per cent. if paid before the 15th of the month. Special contracts for power.
Middleborough,	15 cents,	-	¾ of a cent,	-	$60 per lamp per year. Varies with amount used.	Lamp renewals at cost plus 25 per cent. Wiring at cost plus 10 per cent.
Millers Falls,	15 cents,	-	-	-	-	-
North Attleborough,	15 cents,	-	¾ of a cent,	-	At meter rates,	Arc lamps on incandescent circuits only. Customers pay for lamp renewals at cost.
Peabody,	13 cents,[2]	-[3]	-	Minimum charge $6 per year.	At special contract rates.	Power at special contract rates.
Reading,	15 cents,	-	-	From 25 to 50 cents per month per 16 c. p. lamp, according to time burned.	At meter rates,	Discount of 10 per cent. if bill is paid within 15 days. Original installation of lamps free. Customers pay for renewals. Minimum charge of $1 per month for 8 months, 50 cents per month for 4 summer months, and 25 cents per lamp extra where more than 3 are used.
Taunton,	20 cents,	-	-	$1 per light per month to 5 lights.	One lamp burning 7 nights per week $7 per month; more than one light $6 each; 3 nights per week $4 per lamp. Single lamp 50 cents per night.	Discount, if payment is made on or before the 20th of the month, on incandescent bills of $5 to $10, 10 per cent.; $10 to $15, 15 per cent.; $15 to $20, 20 per cent.; $20 to $30, 25 per cent.; $30 to $50, 30 per cent.; above $50, a special rate, but no discount over 50 per cent. Renewals

[1] Fifteen cents to yearly customers and to summer customers on bills of more than $5 per month; 20 cents to all others.

[2] Fifteen cents in Lynnfield.

[3] Fifty-five volt lamps, ¾ of a cent; 110 volt lamps, 1½ cents.

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MUNICIPALITY.	Incandescent Lights.				Arc Lights.	Remarks.
	Rates by Meter.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Taunton — *Con.* .	-	-	-	-	-	free. Power at 10 cents per k. w. hour by meter, sliding scale down to 2.7 cents.
Wakefield, . .	20 cents, .	-	-	-	At meter rates, . .	Discount 20 per cent. if paid on or before the 15th of the month. Renewals, 8, 10 or 16 c. p. lamps at 25 cents; 32 c. p. at 35 cents. Power at meter rates.
Westfield, . .	20 to 14 cents.	-	-	Incandescents; 16 c. p. lamps burning 7 nights per week until 11 P.M., $1.25 per month; 6 nights per week until 11 P.M., $1.15; 5 nights to 9 and 1 night to 11 P.M., $1; 4 nights to 8 and 2 nights to 11 P.M., 85 cents; 3 nights to 6 P.M., 2 until 9 and 1 night to 11 P.M., 70 cents. 10 c. p. lamps 25 per cent. less, 20 c. p. lamps 20 per cent. more than above rates.	$5 per light per month,	Renewals of 16 c. p. and 20 c. p. lamps, 25 cents each. Fans, $1.25 per month. Power at 5 cents per k. w. hour with discount of from 10 to 42 per cent., according to h. p. used. Incandescent meter rates, 14 cents to large users, like shops and large stores; 20 cents to others.

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The first of the two tables following shows the number of street lights of each candle-power installed on June 30, 1905; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table is compiled to indicate, as nearly as may be from the data available, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the preceding table. The apparent loss in operating is the difference between the operating expenses and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the rate named in the statute of 5 per cent. upon the cost of the plant as shown by the books at the beginning of the year. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously, this cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supplied to municipal buildings is allowed in the computations at a fair amount, as determined by the respective managers.

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MUNICIPALITY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Belmont,	215	32	221	5.7	26.4
	3	60			
	18	1,200	13		
Braintree,	240	25	227	7.4	27.4
	98	1,200	98		
Chicopee,	189	1,200	187	8.4	29.4
Concord,	682	25	546	8.4	29.1
	6	6.5 [1]	6		
Danvers,	124	6.4 [1]	124	5.4	24.6
Hingham,	424	32	404	4.8	24.9
	6	6.8 [1]	6		
Holyoke,	24	16	35	19.8	30.4
	15	30			
	494	6.6 [1]	489		
Hudson,	159	25	152	6.1	28.7
	26	6.6 [1]	26		
Hull,	455	25	323	4.6	26.0
Ipswich,	634	16	634	10.2	25.7
Mansfield,	312	32	301	10.5	30.4
	25	6.6 [1]	26		
	1	5.5 [1]			
Marblehead,	10	16	65	8.4	28.5
	45	25			
	10	30			
	168	7 [1]	156		
Merrimac,	317	16	315	5.4	25.0
Middleborough,	171	25	168	4.4	21.6
			1	7.2	25.9
	24	1,200	12	4.4	21.6
			12	7.2	25.9
Millers Falls,	80	25	80	4.0	27.6
	3	1,500	3		
North Attleborough,	613	32	613	4.9	25.0
Peabody,	3	16	4	11.5	22.1
	1	32			
	14	32	14	9.3	30.4
	7	1,200	7	11.5	22.1
	184	1,200	184	9.3	30.4
Reading,	138	1,200	138	5.0	26.0
Taunton,	69	25	14	10.4	30.4
	264	1,200	258		
Wakefield,	145	1,200	145	5.4	26.2
Wellesley,	625	25	610	5.0	26.4
Westfield,	7	25	7	10.6	30.4
	114	2,000	111		

[1] Amperes.

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MUNICIPALITY.	Apparent Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.			
Belmont,	$4,133 74	$1,317 92	$1,045 53 [1]	-	$6,497 19	32 c. p.,	$22 00	1,200 c. p.,	$81 98
						60 c. p.,	41 53		
Braintree,	591 03	4,589 73	3,858 76	$197 36	9,236 88	25 c. p.,	12 89	1,200 c. p.,	60 32
Chicopee,	9,055 90	5,606 60	5,396 55	-	20,059 05			1,200 c. p.,	91 79
Concord,	229 51 [2]	3,852 51	4,233 99 [1]	-	7,856 99	25 c. p.,	12 38	2,000 c. p.,	53 44
Danvers,	2,119 08	2,204 94	1,824 09 [1]	9 60	6,157 71			1,200 c. p.,	46 85
Hingham,	4,818 83	1,268 40	94 89 [1]	-	6,182 12	32 c. p.,	14 13	1,200 c. p.,	54 00
Holyoke,	2,293 74	15,540 56 [3]	19,767 06	141 98	37,743 34	16 c. p.,	8 86	1,200 c. p.,	65 64
						30 c. p.,	14 49		
Hudson,	1,423 44	2,817 97	2,322 78 [1]	393 93	6,958 12	25 c. p.,	19 53	1,200 c. p.,	92 80
Hull,	842 42	7,029 27	4,976 67 [1]	25 00	12,873 36	25 c. p.,	38 87		
Ipswich,	4,523 93	1,281 80	1,298 09 [1]	-	7,103 82	16 c. p.,	10 69		
Mansfield,	3,529 53	1,221 88	2,183 78	-	6,935 19	32 c. p.,	17 26	2,000 c. p.,	63 65
Marblehead,	3,587 68	4,788 72	4,018 67	-	12,395 07	25 c. p.,	17 64	1,600 c. p.,	63 33
Merrimac, [4]	1,028 61	311 67	353 12	-	1,693 40	16 c. p.,	5 29		
Middleborough,	603 46 [2]	3,880 63 [3]	2,011 48 [1]	192 30	5,480 95	25 c. p.,	16 93 [5]	1,200 c. p.,	59 38 [5]
						25 c. p.,	29 42 [6]	1,200 c. p.,	116 56 [6]
Millers Falls,	1,019 30	611 80	640 85	-	2,271 95	25 c. p.,	22 94	1,500 c. p.,	105 57
North Attleborough,	755 97 [2]	3,329 98	3,016 84	13 84	5,604 69	32 c. p.,	8 65		
Peabody,	7,384 02	4,428 76	3,572 33	-	15,385 11	16 c. p.,	9 39	1,200 c. p.,	68 61
						32 c. p.,	18 51		
Reading,	1,171 66	3,411 96	2,777 83	-	7,361 45			1,200 c. p.,	50 61
Taunton,	1,724 84	12,625 33	13,590 42	-	27,940 59	25 c. p.,	21 06	1,200 c. p.,	100 00
Wakefield,	6,350 13	3,912 50 [3]	2,461 85 [1]	21 99	12,746 47			1,200 c. p.,	81 26
Wellesley,	8,933 27	809 32	619 23	-	10,361 82	25 c. p.,	16 99		
Westfield,	1,888 38	2,455 99 [3]	2,561 71	55 75	6,961 83	25 c. p.,	11 09	2,000 c. p.,	59 95

[1] Depreciation, less jobbing income and interest on current account. [2] Gain in operating accounts.

[3] Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books. [4] Eight and one-half months' operations. [5] Midnight lighting. [6] All night lights.

NOTE. — In Belmont, $449.40, in Braintree, $270.29, in Chicopee, $2,893.69, in Concord, $778.84, in Danvers, $347.82, in Hingham, $148.71, in Holyoke, $5,270.04, in Hudson, $1,575.81, in Hull, $349.72, in Ipswich, $324.59, in Mansfield, $85.26, in Marblehead, $1,368.87, in Merrimac, $27.35, in Middleborough, $494.24, in North Attleborough, $301.54, in Peabody, $1,974.73, in Reading, $377.35, in Taunton, $1,845.04, in Wakefield, $964.21, and in Westfield, $240, have been deducted from the totals given above as the estimated value of light and power supplied to town buildings, and not in operating accounts.

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The towns of Middleborough, Wakefield and Westfield, and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas, that at Holyoke coal and water gas.

During the year 1905 examinations by the State inspector for candle power and purity were made twice in Middleborough, four times in Wakefield, five times in Westfield and nineteen times in Holyoke. Impurities prohibited by statute were found once in Middleborough, three times in Holyoke and once in Wakefield.

The following table exhibits other data of interest concerning these plants and their operations: —

For Year ending June 30, 1905.

	Holyoke.	Middleborough.	Wakefield.	Westfield.
Daily capacity of works (feet),	500,000	10,000	140,000	146,000
Greatest output (feet),	527,536	9,200	65,600	96,800
Date of same,	Dec. 24	Jan. 3	Dec. 24	Dec. 24
Least output (feet),	218,042	3,800	26,400	32,400
Date of same,	June 18	June 23	July 4	July 18
Gas made (feet), year ending June 30, 1905,	119,822,900	1,966,500	17,560,000	21,731,400
Gas made (feet), year ending June 30, 1904,	111,268,400	1,781,150	14,693,000	19,948,800
Gas sold by meter (feet), year ending June 30, 1905,	107,344,600	1,385,700	13,570,100	19,693,500
Gas sold by meter (feet), year ending June 30, 1904,	99,865,300	1,498,490	11,368,000	17,563,600
Gas supplied to public lamps and public buildings (feet), year ending June 30, 1905,	1,770,200	95,100	372,500	345,000
Gas used at works and offices (feet), year ending June 30, 1905,	686,900	19,000	261,200	181,700
Gas unaccounted for (feet), year ending June 30, 1905,	9,930,799	466,700	3,355,600	1,504,900
Percentage unaccounted for, 1905,	8.29	23.73	19.11	6.93
Percentage unaccounted for, 1904,	9.85	13.64	19.58	8.96
Total sales of gas, 1904-05 (feet),	109,114,800	1,480,800	13,942,600	20,038,500
Increase over 1903-04 (per cent.),	9.15	1.18 [1]	22.65	14.9
Gas sold per mile of main (feet),	2,781,431	511,858	687,283	1,308,671
Gas unaccounted for per mile of main (feet),	253,144	161,321	165,410	98,282
Number of consumers per mile of main,	144.0	49.1	25.2	68.4
Gas sold per consumer (feet),	19,299	10,428	19,500	19,120
Gas sold per meter light (feet),	4,126	2,006	4,160	4,648
Gas materials used,	– [2]	– [3]	– [4]	– [5]
Fuel used,	– [6]	– [7]	–	– [8]

[1] Decrease.
[2] Oil, 203,915 gallons.
[3] Fuel oil, 34,200 gallons.
[4] Gas coal, 1,632.7 tons; gas oil, 1,122 gallons.
[5] Gas coal, 2,202 tons; coke, 994 tons; cannel, 37.1 tons.
[6] Gas coal, 8,513 tons.
[7] Coal, 54.4 tons, and wood, 8 cords.
[8] Gas oil, 10,529 gallons.

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Street Mains. — Length, in Feet, of Each Size, June 30, 1905.

	Holyoke.	Middleborough.	Wakefield.	Westfield.
One inch,	1,955	195	1,570	-
One and one-quarter inch,	7,064	50	2,297	252
One and one-half inch,	3,139	375	17,708	222
Two inch,	8,590	1,371	19,666	5,928
Two and one-half inch,	1,953	-	-	-
Three inch,	70,643	13,015	24,655	46,364
Four inch,	52,199	269	22,058	18,953
Six inch,	41,014	-	11,116	4,901
Eight inch,	9,661	-	2,500	2,506
Twelve inch,	10,475	-	-	1,722
Fifteen inch,	440	-	-	-
Total length,	207,133	15,275	107,113 [1]	80,848
Length in miles and feet, miles,	39	2	20	15
Length in miles and feet, feet,	1,213	4,715	1,513	1,648
Increase during the year,	12,027	-	17,584	7,399

Meters. — Number of Each, June 30, 1905.

Two light,	-	-	23	-
Three light,	5,194	101	632	907
Five light,	153	21	69	95
Ten light,	147	12	17	20
Twenty light,	55	5	6	12
Thirty light,	38	2	2	5
Thirty-five light,	-	-	1	-
Forty-five light,	24	-	1	3
Fifty light,	1	1	3	1
Sixty light,	11	-	-	3
Eighty light,	5	-	1	2
One hundred light,	7	-	1	-
One hundred and fifty light,	4	-	1	-
Two hundred light,	5	-	-	-
Three hundred light,	5	-	1	-
Four hundred light,	1	-	-	-
Total number in use June 30, 1904,	5,650	142	758	1,048
Increase during year,	927	1	158	72

[1] Includes 5,543 feet ¾-inch main.

The average price received in Holyoke for gas sold in the year ending June 30, 1905, was $1.21 per thousand; in Middleborough, $2.35; in Wakefield, $1.47; and in Westfield, $1.48. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 79, and explained on page 77, was, in Holyoke, $1.19; in Middleborough, $4.49; in Wakefield, $1.52; in Westfield, $1.21.

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Accidents.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injuries from gas and electricity manufactured and sold during the year 1905.

Gas.

Fatal Cases (74).

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 1,	Daniel Ring,	22	South Boston: 193 West Third Street,	Water,	Burner left open; accidental.
5,	George C. Webster,	63	Boston: 23 Clarendon Street,	Mixed,	Gas escaped from rubber tube leading to gas stove.
12,	Edward W. Hagerty,	52	South Boston: 71 L Street,	Water,	Burner left open; accidental.
16,	Thomas Haslam,	37	Lowell: 44 Barker Street,	Mixed,	Burner left open; accidental.
Feb. 1,	William Quinn,	60	South Boston: 71 L Street,	Water,	Burner left open; accidental.
12,	Augustin Burke,	30	Haverhill: Hotel Ætna,	Water,	Burner left open; suicide.
15,	Chas. M. Phillips,	49	Boston: Revere House,	Mixed,	Gas inhaled through rubber tube attached to fixture.
18,	Mrs. Mary Soucomb,	–	South Boston: 703 East Fifth Street,	Water,	Burner left open; accidental.
21,	Catherine E. Sullivan,	40	Fall River: 115 Chase Street,	Water,	Burner left open; suicide.
26,	Lewis Boucher,	42	Dorchester: 411 Neponset Avenue,	Mixed,	Burner left open; accidental.
27,	Annie Abbott,	64	Roxbury: 36 Julian Street,	Water,	Burner left open; suicide.
27,	Ellen F. Cilley,	68	Dorchester: 49 Stanton Street,	Mixed,	Burner left open; suicide.

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March	5,	James Cunningham,	60	Lowell: St. Charles Hotel,	Mixed,	Burner left open; accidental.
	6,	John Mahoney,	41	Boston: 335 Tremont Street,	Mixed,	Burner left open; suicide.
	9,	Geo. W. Sanborn,	35	Lynn: 317 Essex Street,	Mixed,	Burner left open; accidental.
	21,	Moses Brigham,	50	Holyoke: 80 Race Street,	Mixed,	Burner left open; accidental.
	28,	Mrs. Mary E. Keay,	62	Malden: 105 Salem Street,	Mixed,	Burner left open; suicide.
April	1,	George Brooks,	19	Springfield: 210 Main Street,	Mixed,	Burner left open; accidental.
	3,	Maurice Roach,	60	South Boston: 82 West Broadway,	Water,	Burner left open; suicide.
	8,	Max Rothkopf,	75	Jamaica Plain: 44 Mozart Street,	Mixed,	Burner left open; accidental.
	14,	Charles L. Huckel,	50	Dorchester: 37 Bloomfield Street,	Mixed,	Burner left open; accidental.
	19,	Bartholomew Kelley,	60	Worcester: 8 Madison Street,	Mixed,	Burner left open; accidental.
May	1,	Mrs. Abbie Dunbar,	81	Cambridge: 7 William Street,	Mixed,	Burner of gas stove left open; accidental.
	16,	John Thomason,	56	Newton: 1014 Chestnut Street,	Mixed,	Rubber gas tube in mouth.
	17,	Wilber S. Lyman,	44	Lowell: 81 Merrimack Street,	Mixed,	Burner of gas radiator left open; accidental.
	18,	Mary Palmer,	–	Boston: 168 Canal Street,	Mixed,	Burner left open; accidental.
	21,	Peter Ashworth,	76	Haverhill: 267 Winter Street,	Water,	Burner left open; accidental.
	24,	Wm. E. Bailey,	21	Roxbury: 1584 Tremont Street,	Water,	Burner left open; accidental.
	28,	Edison Robinson,	24	Waltham: 156 Brown Street,	Mixed,	Gas inhaled through rubber tube attached to piping.
June	5,	Theresa Norris,	21	East Boston: 27 Brook Street,	Mixed,	Burner left open; accidental.
	6,	Mrs. Lillian Merritt,	25	Jamaica Plain: 87 Selwyn Street,	Mixed,	Fatally burned; clothing caught fire from gas table stove.
	11,	Annie Ray Champlin,	31	Worcester: 56 Benefit Street,	Mixed,	Burner left open; suicide.

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Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
June 22,	Mrs. Augusta Keppler,	38	New Bedford: 8 Linden Court,	Mixed,	Burner left open; suicide.
25,	Cornelius Lenox,	78	Boston: 1 Milton Street,	Mixed,	Burner left open; suicide.
30,	Albert White,	52	Lowell: 617 Westford Street,	Mixed,	Burner left open; accidental.
July 3,	Mrs. Lizzie J. Beal,	68	Haverhill: 207 Groveland Street,	Water,	Burner left open; suicide.
3,	Wm. H. Martin,	73	Lowell: 34 Ludlam Street,	Mixed,	Burner left open; accidental.
3,	T. G. Moore,	–	Boston: 8 Hollis Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
6,	Elizabeth Clements,	14	Lynn: 9 Bedford Street,	Mixed,	Burner left open; accidental.
30,	Dr. Melva F. Longfellow,	44	Boston: 172 West Brookline Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
Aug. 13,	George M. Drake,	41	Athol: Commercial House,	Water,	Burner left open; accidental.
19,	Mrs. Mary J. Lougee,	65	Haverhill: 39 Ninth Avenue,	Water,	Burner left open; accidental.
21,	Ferdinand Altot,	30	Lowell: 50 Lee Street,	Mixed,	Burner left open; accidental.
22,	Emil Morois,	35	Worcester: Commonwealth Hotel,	Mixed,	Burner left open; suicide.
24,	Cornelius J. Green,	47	Lowell: 13 Tyler Street,	Mixed,	Burner left open; suicide.
28,	Irving Murray,	18	Lawrence: 29 Whitman Street,	Mixed,	Burner left open; accidental.
31,	Nellie E. Smith,	16	Haverhill: 37 Eleventh Avenue,	Water,	Burner left open; suicide.
Sept. 10,	Mrs. Jennie P. Chase,	48	Swampscott: 37 Greenwood Avenue,	Mixed,	Burner left open; suicide.
13,	Jeremiah Cummings,	38	Boston: Merrimac House,	Mixed,	Burner left open; accidental.

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	17,	Charles R. Griffin,	53	Boston: 197 Warren Avenue,	Mixed,	Burner left open; suicide.
	26,	Mrs. Ovide Lavoie,	37	Fall River: 212 Wade Street,	Water,	Burner left open; accidental.
	29,	Patrick J. Noonan,	30	Boston: 128 Court Street,	Mixed,	Burner left open; suicide.
	29,	Frank G. Crafts,	-	Somerville: 34 Rogers Avenue,	Mixed,	Gas inhaled through rubber tube attached to fixture.
Oct.	3,	Richard Belyea,	30	Boston: 20 Dwight Street,	Mixed,	Burner left open; suicide.
	5,	Frank H. Cilley,	36	Dorchester: 49 Stanton Street,	Mixed,	Burner left open; accidental.
	6,	Goldie M. James,	22	Athol: Athol House,	Water,	Burner left open; suicide.
	10,	Mrs. Frank H. Frazier,	43	Lynn: 10 Celia Place,	Mixed,	Burner left open; suicide.
	11,	Fred W. Cowling,	37	Lynn: 37 Sagamore Street,	Mixed,	Burner left open; suicide.
	11,	George Y. Frazer,	62	Boston: 94 Pembroke Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
	11,	Thomas Moore,	55	Boston: 76 Green Street,	Mixed,	Leak in rubber tube of gas stove.
	17,	Mrs. Frances G. Barry,	60	Roslindale: 55 Lorraine Street,	Mixed,	Supply pipe to heater open; accidental.
	19,	George T. Young,	-	Winthrop: Winthrop Street,	Mixed,	Burner of gas stove left partly open; accidental.
	21,	Nicholas W. Chandler,	70	Lynn: 294 Union Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
	28,	Mary Keating,	88	Dorchester: 707 Washington Street,	Mixed,	Burner left open; accidental.
Nov.	4,	Mary Fitzpatrick,	26	Cambridge: 52½ Plymouth Street,	Mixed,	Burner left open; accidental.
	21,	Matilda Wichue,	23	Haverhill, Bradford District: 236 Main Street.	Water,	Burner left open; accidental.
Dec.	5,	John P. Hanley,	50	Allston: 6 Hersey Place,	Mixed,	Gas inhaled through rubber tube attached to fixture.
	15,	Osborne Crowell,	57	Hyannis,	Acetylene,	Explosion of generating apparatus.
	16,	Charles R. Cook,	60	Lowell: St. James Hotel,	Mixed,	Burner left open; suicide.

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Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Dec. 17,	Fred Roller,	45	Boston: 51 St. Alphonsus Street,	Mixed,	Burner left open; accidental.
19,	John Weild,	83	Fall River: 163 Quequechan Street,	Water,	Burner left open; suicide.
20,	Charles E. Phillips,	61	New Bedford: corner Wing and Fifth streets.	Mixed,	Gas inhaled through rubber tube attached to fixture.
21,	Patrick L. Daley,	-	Lynn: Revere House,	Mixed,	Burner left open.
28,	Nellie G. Keating,	23	Worcester: 11 Crown Street,	Mixed,	Burner of gas stove left open; accidental.

Non-fatal Cases (106).

Jan. 7,	Aglaie Bernier,	51	Fall River: 68 Webster Street,	Water,	Leak in street main.
7,	Nicholas Bernier,	51			
7,	Marie Bernier,	28			
7,	Yoonne Bernier,	5			
7,	Alexandria Bernier,	3			
7,	Anita Bernier,	- [1]			
7,	Jules Raiche,	17			
7,	Louisa Raiche,	28			
7,	Agnes Raiche,	20			
7,	Demerice Raiche,	18			

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7,	Annie Raiche,	15	Fall River: 23 Pitman Street,	Water,	
7,	Yoonne Raiche,	7			
7,	Antone Bernier,	25			
7,	Rose Bernier,	20			
7,	Adla Servant,	22			
7,	Antone Bernier, Jr.,	–[2]			
14,	Jennie Saulnier,	–	Haverhill: 38 Saltonstall Avenue,	Water,	Burner of gas radiator left open; accidental.
14,	Margaret Saulnier,	–			
15,	John W. Warrington,	–	Fall River: 359 Quequechan Street,	Water,	Burner left open; accidental.
15,	James Logan,	–			
15,	Peter Hodgson,	–			
20,	E. W. Jackson,	–	Springfield: 89 North Main Street,	Mixed,	Burned by explosion of gas.
21,	Charles Patrick,	50	Boston: 200 West Brookline Street,	Mixed,	Gas escaped from a gas stove.
27,	Mrs. Peter Mulligan,	–	Amesbury: Wadleigh's Court,	Water,	Leak in street main.
28,	Patrick Quinn,	–	Lowell: 45 Durant Street,	Mixed,	Burner left open; accidental.
Feb. 10,	Charles N. Safford,	–	Newburyport: Towle Manufacturing Company.	Coal,	Burned by gas explosion.
23,	Mrs. Catherine Templeton,	65	Roxbury District: 123 Mt. Pleasant Avenue.	Water,	Burner left open; accidental.
24,	Ray Byron,	7	Fall River: 233 Flint Street,	Water,	Gas escaping from oven burners.
24,	Walter Byron,	5			

[1] Eight months. [2] Seventeen months.

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Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
March 14,	George E. White,	34	Roxbury District: 20 Warwick Street,	Water,	Leak in street main.
14,	Ella White,	38			
14,	Felma White,	5			
14,	Mrs. Richard Onely,	60	Roxbury District: 20 Sussex Street,	Water,	
14,	John B. Stokes,	-	Roxbury District: 35 Sussex Street,	Water,	
14,	Adolph Neider,	-	Malden: 100 High Street,	Mixed,	Leak in street main.
14,	Mrs. Neider,	-			
14,	Mrs. H. S. Humphrey,	-			
21,	Cornelius Kelly,	-	Fall River: 105 Stewart Street,	Water,	Burner left open; accidental.
21,	Bridget Kelly,	-			
21,	Mary Gallagher,	23	Boston: 29 Union Park,	Mixed,	Burner left open; attempted suicide.
22,	Mrs. Tibbetts and child,	-	Cambridge: 151 Cherry Street,	Mixed,	Leak in street main.
22,	Mrs. Frazier and 3 children,	-	Cambridge: 157 Cherry Street,	Mixed,	
23,	Margaret Malloy,	30	Fall River: 176 Eagle Street,	Water,	Burner left open; accidental.
24,	Mary McKenzie,	35	Boston: 670 Shawmut Avenue,	Mixed,	Gas escaped from defective street main.
24,	Annie G. Payne,	30			
April 4,	Thomas Glynn,	23	South Boston: 233 Broadway,	Water,	Burner left open; accidental.

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	15,	Ralph Levoy,	–	Revere: 40 Ocean Street,	Mixed,	Burner of gas radiator left open; accidental.
May	3,	—— Ridings,	–	Lawrence: 117 Farnham Street,	Mixed,	Burner left open; accidental.
	3,	—— Ridings,	–			
	3,	Peter Dolan,	–	Roxbury District: 10 Woodcliff Street,	Water,	Gas escaped from defective meter.
	3,	Thomas Dolan,	–			
	18,	John King,	–	Boston: 168 Canal Street,	Mixed,	Burner left open; accidental.
	19,	Frederick Goodrich,	50	Lowell: New American Hotel,	Mixed,	Burner left open; accidental.
	21,	Laurence Spellman,	30	Worcester: 5 Walnut Street,	Mixed,	Burner left open; attempted suicide.
	24,	Joshua R. Holden,	76	Fall River: 77 Campbell Street,	Water,	Burner of gas stove left open; attempted suicide.
June	10,	Jacob Sobusky,	–	Cambridge: 3 Palermo Street,	Mixed,	Burner left open; accidental.
July	2,	Henry Cohen,	19	Boston: 35 Cross Street,	Mixed,	Burner left open; accidental.
	2,	Mrs. Rose Goodman,	27	Boston: 17 Kirkland Street,	Mixed,	Burner left open; accidental.
	3,	Howard Kent,	–	Boston: 39 Barry Street,	Mixed,	Gas escaped from defective burner.
	19,	Wm. Grueby,	33	Cambridge: 19 Harris Street,	Mixed,	Burner left open.
Aug.	6,	Louis Borgaard,	2	South Boston: 608 East Eighth Street,	Mixed,	Burner left open; accidental.
	6,	Clara Borgaard,	7			
	6,	John Borgaard,	4			
	6,	Caroline Borgaard,	6			
	9,	B. O. Wood,	30	Worcester: Hotel Somerset,	Mixed,	Burner left open.
Sept.	3,	John J. Casey,	–	Worcester: 126 Front Street,	Mixed,	Burner left open.

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Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Sept. 20,	John Barrett,	–	Fall River: corner Bay and Slade streets,	Water,	Overcome by escaping gas while laying main.
22,	Mabel Stevens,	–	Melrose: corner Bellevue Avenue and East Emerson Street.	Mixed,	Burner left open; accidental.
26,	Mrs. Ellen Murphy,	65	Lowell: 135 Coburn Street,	Mixed,	Burner left open; accidental.
28,	Mrs. Roy,	79	Holyoke: 170 High Street,	Mixed,	Burner of gas heater left open; accidental.
Oct. 4,	Maurice O'Brien,	30	Springfield: 184 Chestnut Street,	Mixed,	Burners left open.
13,	Drisco Bridges,	40	Boston: 30 Clarendon Street,	Mixed,	Burners left open; accidental.
23,	Daniel Mulloy,	30	Springfield: 59 Central Street,	Mixed,	Burner left open; attempted suicide.
25,	Hugh Patterson,	–	Springfield: Gas Works,	Mixed,	Overcome while making connection between line pipe and purifier house.
27,	Louis B. McCartney,	45	Boston: 243 Shawmut Avenue,	Mixed,	Burner left open; accidental.
Nov. 5,	Wm. P. Campbell,	28	Boston: 21 Green Street,	Mixed,	Burner left open; attempted suicide.
8,	Edward Mahan,	35	Springfield: 79 Vernon Street,	Mixed,	Burner left open.
8,	Henry Moore,	48	Worcester: 52 Oxford Street,	Mixed,	Burner left open.
11,	Frank Hickey,	28	Boston: 17 Hanson Street,	Mixed,	Gas escaped from broken jet.
11,	John Martin,	17			
11,	Henry Bennett,	15			
12,	Octave Perry,	–	Holyoke,	Mixed,	Slightly burned by explosion of gas in unoccupied house.
13,	Thomas Henry,	26	Boston: 50 Dwight Street,	Mixed,	Burner left open; accidental.

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	14,	Louise DeRiashalmel,	80	Boston: 55 Dudley Street,	Mixed,	Burner left open; accidental.
	16,	Armington S. Wells,	60	Lowell: 49 Andover Street,	Mixed,	Burner left open; accidental.
	24,	Lillian Dehmelt,	–	Lawrence: 102 Bunker Hill Street,	Mixed,	Burner left open; accidental.
	27,	Michael H. Doherty,	–	Lowell: 12 Pihl Street,	Mixed,	Burner left open; accidental.
	27,	James McDavitt,	–	Malden: Gas Works,	Mixed,	Overcome by leaking gas while repairing a pipe leading from retort house to holder.
	27,	Philip Swanson,	–			
	27,	Benjamin Sisson,	–			
	27,	Patrick Sullivan,	–			
	27,	Patrick Sullivan,	–			
	27,	Nichols Olliger,	–			
	27,	Carmine Ianussi,	–			
	27,	James F. Monahan,	–			
	27,	C. E. Paige,	–			
Dec.	8,	——— O'Brien,	40	Roxbury: 99 Roxbury Street,	Water,	Burner left open; accidental.
	11,	Jeremiah Buckley,	–	Malden: Eastern Avenue,	Mixed,	Overcome by gas while making connections with main pipe.
	11,	Timothy P. Sullivan,	–			
	16,	Mary Lamb,	78	Roxbury: 6 Phillips Street,	Water,	Gas from leak in street main.
	18,	Alice Pearce,	–	Lynn: Revere House,	Mixed,	Burner left open.
	19,	Mary McGovern,	2½	Lowell: 152 Market Street,	Mixed,	Burner left open; accidental.
	19,	Edward McGovern,	3½			

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Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Dec. 24,	Max Hirshman,	32	Boston: 28 Genesee Street,	Mixed,	Tube attached to gas radiator defective, allowing gas to escape.
28,	Frank W. Shlefeldt,	69	Jamaica Plain: 180 Boylston Street,	Mixed,	Burner of gas heater left open; accidental.
30,	Joseph Marianski,	–	Holyoke: Manhattan Hotel,	Mixed,	Burner left open; accidental.

ELECTRICITY.

Fatal Cases (10).

Date.	NAME.	Age.	City or Town.	Remarks.
March 13,	John MacDonald,	35	Milford,	Contact with a live electric light wire.
14,	Gustavus Bohm,	38	Boston: 29 Hawkins Street,	Contact with live electric light cables.
June 26,	Antonio M. Pacheca,	29	Lowell: Summer Street,	Kicked a live electric light wire which had fallen, and received a shock which caused his death.
July 5,	George Porter,	–	South Framingham: Highland Street,	While repairing telephone cable came in contact with live electric light wire.
19,	Jonathan B. Clifford,	56	Salem: India Street,	Contact with live wire.
28,	James Wilson,	–	Boston: corner Seaver Street and Blue Hill Avenue.	Contact with live electric light wire.
Aug. 14,	Angus Mathewson,	50	Natick: Main Street,	Contact with live electric light wire while at work on a pole.
26,	Michael Borelli,	12	Pittsfield: Boston & Albany Bridge,	Climbed up under the bridge to sleep. His feet came in contact with high-tension wires.

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30,	Charles W. Pembroke, .	-	Cambridge: corner Massachusetts Avenue and Martin Street.	While repairing wires came in contact with live electric light wire.
Sept. 25,	Michael C. Carey, . .	28	Natick: Marion Street, ...	While at work on telephone wires came in contact with live electric light wire.

Non-fatal Cases (16).

March 7,	James H. Perry, . .	-	Taunton: Mechanics Lane, . . .	Received burns by coming in contact with live wire while removing dead wires from a pole.
11,	George A. Wormwood, .	14	Haverhill: Lincoln Avenue, . . .	Picked up a live electric light wire which was lying in the street, and received a shock.
April 4,	Murdock McLeod, .	30	Dedham: Memorial Square, . . .	While at work on a pole came in contact with a live wire, burning him slightly.
12,	Alexander McMillan, .	40	Wellesley: Washington Street, . .	Came in contact with live wire; both hands were burned, and he was thrown a distance of twenty feet.
May 6,	Percy C. Lee, . .	-	Salem: Court house, ...	Received a shock from live electric light wires, which rendered him unconscious.
26,	Fred McDonald, . .	-	Milton: School Street, ...	Burned upon shoulders and left arm.
June 13,	John M. Colony, . .	19	Boston: Bussey Place, ...	While testing meters on a feeder he caused a flash, which burned his hands and face.
16,	John McDonald, . .	30	Haverhill: Washington Square, . .	While working his hand brushed against a live wire, burning the palm.
17,	Alfred A. Asher, . .	-	Great Barrington: Cottage Street, .	Came in contact with live wire, which rendered him unconscious and burned his left hand.
24,	Patrick Farher, . .	35	Melrose: Upham Street, . . .	While at work on a pole received a shock from a live wire which threw him to the ground, breaking his leg.
26,	Patrick Granfield, . .	45	Everett: 97 West Third Street, . .	Right hand burned by grasping a live wire which had fallen to the ground.
Aug. 18,	Thomas R. Rawson, .	22	Boston: Hawkins Street, . . .	While drilling a wall came in contact with electric light cables, receiving a shock which rendered him unconscious.
28,	Thomas R. Rawson, .	22	Boston: Hawkins Street, . . .	Received a shock by coming in contact with apparatus carrying a 6,900 volt current.
Sept. 13,	Joseph Hickey, . .	25	Fitchburg: Academy Street, . . .	While repairing fire-alarm wire came in contact with live electric light wire, receiving a shock.
23,	W. L. Glover, . .	-	Melrose: Main Street, ...	Received slight shock by touching an arc lamp weight.
Nov. 10,	R. B. Kinsman, . .	-	Greenfield: Davis Street, . . .	Came in contact with a live wire, receiving a shock.

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Gas Companies.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1905. Unless otherwise noted the par value of each share is $100: —

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	12,486	$17,300[1]
Amesbury & Salisbury Gas Co.,	Amesbury,	8,840	60,000
	Salisbury,	1,622	-
Amherst Gas Co.,	Amherst,	5,313	60,000
Arlington Gas Light Co.,	Arlington,	9,668	72,700
	Belmont,	4,360	-
	Winchester,	8,242	-
Athol Gas & Electric Co.,	Athol,	7,197	50,000
Attleboro Gas Light Company Corporation,	Attleborough,	12,702	46,400
Barre Acetylene Gas Co.,	Barre,	2,558	8,000[2]
Beverly Gas & Electric Co.,	Beverly,	15,223	194,000
Boston Consolidated Gas Co.,	Boston,	504,063	15,124,600
	Brookline,	23,436	-
	Milton,	7,054	-
Brockton Gas Light Co.,	Brockton,	47,794	260,000
Cambridge Gas Light Co.,	Cambridge,	97,434	880,000
	Somerville (in part),	38,508[3]	-
Charlestown Gas & Electric Co.,	Charlestown,	39,983	500,000[2]
	Somerville (in part),	30,764[3]	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Chelsea Gas Light Co.,	Chelsea,	37,289	300,000
Chicopee Gas Light Co.,	Chicopee,	20,191	62,500
Citizens' Gas, Electric & Power Co. of Nantucket,	Nantucket,	2,930	26,000
Citizens' Gas Light Co. of Quincy,	Quincy,	28,076	33,000
Clinton Gas Light Co.,	Clinton,	13,105	115,000[4]
Cottage City Gas & Electric Light Co.,	Cottage City,	1,138	25,000
Danvers Gas Light Co.,	Danvers,	9,063	20,000[2]
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,774	80,000[2]
	Hyde Park,	14,510	-
East Boston Gas Co.,	Boston (East Boston),	51,334	220,000[1]
Easthampton Gas Co.,	Easthampton,	6,808	30,000
Fall River Gas Works Co.,	Fall River,	105,762	635,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	33,021	275,000[2]
Framingham Gas, Fuel & Power Co.,	South Framingham,	9,706[3]	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	12,012	26,200
Gloucester Gas Light Co.,	Gloucester,	26,011	150,000[2]
Greenfield Gas Light Co.,	Greenfield,	9,156	50,000[2]
Hadley Gas Co.,[5]	Hadley,	1,895	1,000[1]
Hatfield Gas Co.,	Hatfield,	1,779	4,600[2]
Haverhill Gas Light Co.,	Haverhill,	37,830	75,000[2]

[1] Par value, $25.
[2] Par value, $50.
[3] Estimated.
[4] Par value, $500.
[5] Unincorporated.

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CORPORATE NAME.	Localities supplied.	Population.	Capital.
Ipswich Gas Light Co.,	Ipswich,	5,205	$16,000
Lawrence Gas Co.,	Lawrence,	70,050	1,000,000
	Methuen,	8,676	-
	North Andover,	4,614	-
	Andover,	6,632	-
Leominster Gas Light Co.,	Leominster,	14,297	50,000
Lexington Gas & Electric Co.,	Lexington,	4,530	40,000
Lowell Gas Light Co.,	Lowell,	94,889	1,000,000
	Dracut,	3,537	-
	Tewksbury,	4,415	-
	Chelmsford,	4,254	-
Lynn Gas & Electric Co.,	Lynn,	77,042	690,000
	Swampscott,	5,141	-
	Saugus,	6,253	-
Malden & Melrose Gas Light Co.,	Malden,	38,037	405,000
	Melrose,	14,295	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Marblehead Gas & Electric Light Co.,	Marblehead,	7,209	20,000
Marion Gas Co.,	Marion,	1,029	14,000
Marlborough-Hudson Gas Co.,	Marlborough,	14,073	130,000
	Hudson,	6,217	-
Milford Gas Light Co.,	Milford,	12,105	72,300
	Hopedale,	2,048	-
Natick Gas Light Co.,	Natick,	9,609	35,000
New Bedford Gas & Edison Light Co.,	New Bedford,	74,362	845,000
Newburyport Gas & Electric Co.,	Newburyport,	14,675	140,000
Newton & Watertown Gas Light Co,	Newton,	36,827	300,000
	Watertown,	11,258	-
	Wellesley,	6,189	-
	Weston,	2,091	-
North Adams Gas Light Co.,	North Adams,	22,150	100,000
Northampton Gas Light Co.,	Northampton,	19,957	100,000 [1]
North Attleborough Gas Light Co.,	North Attleborough,	7,878	68,100
	Wrentham,	1,428	-
Northfield Acetylene Gas Light Co.,[2]	Northfield,	2,017	-[3]
Norwood Gas Light Co.,	Norwood,	6,731	12,000
People's Gas & Electric Co. of Stoneham,	Stoneham,	6,332	10,000
	Reading,	5,682	-
Pittsfield Coal Gas Co.,	Pittsfield,	25,001	190,000
	Dalton,	3,122	-
Plymouth Gas Light Co.,	Plymouth,	11,119	40,000
Salem Gas Light Co.,	Salem,	37,627	349,600
	Peabody,	13,098	-
Southbridge Gas & Electric Co.,	Southbridge,	11,000	50,000 [4]
South Deerfield Gas Co.,[2]	South Deerfield,	752 [5]	4,400 [4]
South Hadley Gas Co.,	South Hadley,	5,054	5,000
Spencer Gas Co.,	Spencer,	7,121	85,000
Springfield Gas Light Co.,	Springfield,	73,540	617,900
	West Springfield,	8,101	-
	Longmeadow,	964	-
	Agawam,	2,795	-
Stoughton Gas & Electric Co.,	Stoughton,	5,969	24,000
Suburban Gas & Electric Co.,	Revere,	12,659	453,000
	Winthrop,	7,034	-
Sunderland Gas Co.,[2]	Sunderland,	910	2,800 [4]
Taunton Gas Light Co.,	Taunton,	30,967	160,000 [4]

[1] Par value, $25. [2] Unincorporated. [3] Capital invested, $3,254.36. [4] Par value, $50. [5] Estimated.

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CORPORATE NAME.	Localities supplied.	Population.	Capital.
Vineyard Haven Gas & Electric Light Co.,	Vineyard Haven,	1,053[1]	$5,000
Waltham Gas Light Co.,	Waltham,	26,282	324,700
Webster Electric Co.,	Webster,	10,018	80,000
	Dudley,	3,818	–
Williamstown Gas Co.,	Williamstown,	4,425	20,000
Woburn Gas Light Co.,	Woburn,	14,402	45,100
Worcester County Gas Co.,	Brookfield,	2,388	–[2]
	Leicester,	3,414	–
	North Brookfield,	2,617	–
	West Brookfield,	1,384	–
Worcester Gas Light Co.,	Worcester,	128,135	800,000

[1] Estimated. [2] Capital not yet issued.

The town of Ware is supplied with gas by the Otis Company, a local manufacturing corporation.

The company at Gloucester maintains a wharf and supplies water. The companies in Adams, Amherst, Athol, Beverly, Boston, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Nantucket, New Bedford, Newburyport, Newton, North Adams, Revere, Southbridge, Spencer, Stoughton, Waltham, Webster and Williamstown supply electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth: —

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	14	13	$16,900
Amesbury,	7	7	60,000
Amherst,	58	57	59,500
Arlington,	6	6	72,700
Athol,	19	17	33,300
Attleboro,	25	22	43,500
Barre,	3	3	8,000
Beverly,	46	45	192,700
Boston Consolidated,	15	15	15,124,600
Brockton,	36	32	252,600
Cambridge,	550	484	783,900
Charlestown,	291	266	461,950
Chelsea,	11	11	300,000
Chicopee,	5	1	2,500
Citizens' (Nantucket),	74	73	25,500
Citizens' (Quincy),	2	2	33,000
Clinton,	6	6	115,000
Cottage City,	5	5	25,000

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COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Danvers,	10	10	$20,000
Dedham,	13	7	2,400
East Boston,	22	19	217,975
Easthampton,	43	37	24,400
Fall River,	270	247	597,000
Fitchburg,	58	50	246,650
Framingham,	16	14	74,000
Gardner,	13	12	22,200
Gloucester,	137	128	143,400
Greenfield,	32	23	43,800
Hadley,	19	18	900
Hatfield,	19	18	4,550
Haverhill,	5	3	74,900
Ipswich,	14	14	16,000
Lawrence,	387	351	890,500
Leominster,	49	44	24,400
Lexington,	7	7	40,000
Lowell,	521	451	886,900
Lynn,	204	188	663,200
Malden,	143	129	388,200
Marblehead,	36	31	19,250
Marion,	18	17	12,500
Marlborough,	4	4	130,000
Milford,	60	52	70,400
Natick,	17	17	35,000
New Bedford,	412	357	747,100
Newburyport,	10	10	140,000
Newton,	11	10	299,900
North Adams,	35	31	97,400
Northampton,	54	38	59,650
North Attleborough,	40	38	66,900
Norwood,	5	4	9,400
People's (Stoneham),	6	5	9,000
Pittsfield,	80	64	172,100
Plymouth,	38	32	25,600
Salem,	195	177	321,500
Southbridge,	68	65	48,550
South Deerfield,[1]	11	11	4,400
South Hadley,	25	25	5,000
Spencer,	7	7	85,000
Springfield,	126	46	96,700
Stoughton,	15	14	23,000
Suburban (Revere),	119	41	74,400
Sunderland,[1]	18	17	2,700
Taunton,	161	150	150,300
Vineyard Haven,	10	10	5,000
Waltham,	10	10	324,700
Webster,	51	47	62,100
Williamstown,	12	10	19,000
Woburn,	39	39	45,100
Worcester,	234	208	722,500

[1] Unincorporated.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board: —

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	For Year ending June 30.	
	1904.	1905.
Income: —		
For gas sold by meter,	$7,501,462 05	$7,764,507 73
For gas supplied to public lamps,	185,366 35	198,228 64
For gas sold to other companies,	1,122,514 14	1,159,087 08
From sales of coke,	421,863 33	535,734 23
sales of tar,	155,805 25	162,346 92
sales of ammoniacal liquor,	36,027 29	41,115 32
rent of meters,	4,680 57	5,228 12
rent of gas stoves and engines,	185 06	191 44
rent of gas lamps,	732 87	2,326 89
public lamps other than gas lamps,	17,334 67	16,908 51
other sources,	827 22	–
Total,	$9,446,798 80	$9,885,674 88
Expenses: —		
1. Coals,	$1,637,069 35	$1,623,021 36
2. Enrichers,	844,522 68	694,856 30
3. Purifying materials,	77,729 12	72,828 93
4. Water,	33,721 25	28,009 89
5. Wages at works,	644,731 22	673,429 45
6. Repairs and maintenance of works,	351,406 52	381,432 46
7. Apparatus and machinery,	34,787 25	37,527 22
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	296,326 34	291,614 95
9. Repairs, renewals and maintenance of mains and service pipes,	259,356 20	305,959 25
10. Distribution tools and appliances,	41,719 40	47,974 94
11. Repairs and renewals of meters,	119,979 20	149,120 22
12. Gas stove fixing, repairs, etc.,	51,513 46	74.595 59
13. Lighting and repairing (gas lamps only),	25,340 25	26,364 10
14. Lighting and repairing, and materials used for other lamps,	16,463 10	16,430 84
15. Directors' allowances,	12,776 37	13.626 41
16. Salaries of officers,	160,876 57	164,943 48
17. General salaries,	204,756 61	231,881 64
18. Rent of offices,	28,863 35	34,811 00
19. General office expenses,	141,548 92	197,798 39
20. Taxes,	470,687 83	507,170 98
21. Insurance,	33,215 11	41.467 07
22. Law expenses,	73,947 28	57,350 17
23. Claims,	23,344 10	20,979 14
24. Bad debts,	12,370 71	9.235 60
25. Incidental expenses,	12,353 05	5,955 05
26. Gas bought,	1,394,012 13	1,438,145 25
Total,	$7,003,417 37	$7,146,529 68
Leaving an apparent profit on their gas business of	$2,443,381 43	$2,739,145 20
They have also received for interest, etc.,	28,539 31	34,676 88
for rents, etc.,	230,874 90	498,328 98
as profits from electric lighting,	515,579 75	634,690 18
Making a total of	$3,218,375 39	$3,906,841 24
From these receipts should be deducted: —		
Interest on bonds and loans,	$521,337 64	$509,622 31
Dividends,	1,500,010 00	1,864.701 50
Other items,	462,544 69	972,088 71
	$2,483,892 33	$3,346,412 52
Leaving a surplus for the year of	$734,483 06	$560,428 72

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Ten [1] of the companies appear not to have earned expenses, and twenty-six [2] others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of $263,045.68. The receipts from sales of public lamps have increased by $12,862.29.

In Appendix A will be found, under date of June 30, 1905, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1904 show the following facts: —

	June 30.	
	1904.	1905.
Assets: —		
Real estate, machinery, street mains and meters,	$34,564,851 51	$39,645,464 36
Cash on hand,	919,798 02	852,447 04
Due for gas,	1,030,795 36	545,641 66
Other accounts due,	268,186 59	225,577 50
Materials, etc.,	1,714,938 11	1,550,033 46
Notes receivable,	70,703 05	94,154 50
Investments,	718,492 45	607,864 66
Electric assets,	4,926,863 48	5,120,789 49
	$44,214,628 57	$48,641,972 67
Liabilities: —		
Capital stock,	$21,429,200 00	$27,783,404 36
Bonds,	2,402,800 00	1,314,800 00
Notes payable,	5,445,728 33	2,847,938 30
Unpaid bills,	954,760 64	641,148 88
Unpaid dividends,	41,621 50	43,644 25
Deposits,	234,122 04	259,448 88
Interest due and unpaid,	4,265 07	1,385 00
Interest accrued but not due,	73,948 52	29,196 55
Other items,	2,516,451 43	10,209,711 47 [3]
	$33,102,897 53	$43,130,677 69
Reserved and depreciation funds,	631,345 65	493,349 67
	$33,734,243 18	$43,624,027 36
Surplus,	10,480,385 39	5,017,945 31
	$44,214,628 57	$48,641,972 67

[1] Seven last year. [2] Twenty-three last year.

[3] Includes $8,893,264.80 premium on the stock of the Boston Consolidated Gas Company, as explained on page 6 of this report.

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Of these companies: —

	June 30.	
	1904.	1905.
70 [1] show an aggregate surplus of	$10,647,002 64	$5,129,838 77
11 [2] show an aggregate deficit of	166,617 25	111,893 46
Leaving total net surplus, as shown above,	$10,480,385 39	$5,017,945 31
Which, added to reserves carried as liabilities,	631,345 65	493,349 67
Would show an actual surplus of	$11,111,731 04	$5,511,294 98
Equivalent to a per cent. on capital of about	52	20

[1] Sixty-six in 1904. [2] Eleven in 1905.

The following table shows the total valuation of the property of each company, as assessed by the local assessors: —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	$29,400	Malden,	$626,050
Amesbury,	38,800	Marblehead,	11,000
Amherst,	25,250	Marion,	8,000
Arlington,	52,004	Marlborough,	146,280
Athol,	40,000	Milford,	73,400
Attleboro,	98,085	Natick,	24,750
Barre,	3,950	New Bedford,	795,525
Beverly,	149,850	Newburyport,	210,500
Boston Consolidated,	14,608,700	Newton,	643,350
Brockton,	269,025	North Adams,	275,000
Cambridge,	1,722,700	Northampton,	102,900
Charlestown,	787,800	North Attleborough,	62,050
Chelsea,	376,150	Northfield,	2,200
Chicopee,	92,000	Norwood,	36,600
Citizens' (Nantucket),	20,250	Otis Co. (Ware),	14,700
Citizens' (Quincy),	38,300	People's (Stoneham),	5,000
Clinton,	80,950	Pittsfield,	191,998
Cottage City,	20,000	Plymouth,	24,450
Danvers,	19,000	Salem,	448,800
Dedham,	69,450	Southbridge,	41,200
East Boston,	314,400	South Deerfield,	1,500
Easthampton,	32,000	South Hadley,	2,000
Fall River,	709,950	Spencer,	33,900
Fitchburg,	386,575	Springfield,	1,033,600
Framingham,	35,000	Stoughton,	18,200
Gardner,	24,500	Suburban (Revere),	485,400
Gloucester,	150,000	Sunderland,	25,000
Greenfield,	29,000	Taunton,	142,000
Hadley,	800	Vineyard Haven,	4,300
Hatfield,	375	Waltham,	348,300
Haverhill,	320,050	Webster,	47,350
Ipswich,	19,100	Williamstown,	20,000
Lawrence,	1,112,050	Woburn,	57,500
Leominster,	60,000	Worcester,	1,418,200
Lexington,	22,500		
Lowell,	1,623,320		$31,627,387
Lynn,	864,600		

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Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned: —

Amherst,	$24,100	Newton,	$77,316
Beverly,	83,400	Southbridge,	25,000
Citizens' (Nantucket),	13,100	Spencer,	6,400
Clinton,	45,500	Suburban (Revere),	310,500
Easthampton,	9,000	Webster,	23,400
Fitchburg,	247,555	Williamstown,	6,000
Lawrence,	216,700		
Lexington,	16,700	Total,	$1,392,171
Lynn,	287,500		

The value assessed by the local assessors of the gas plants is then, in round numbers, approximately $29,000,000, as there are electric plants of the Adams, Athol, Boston, Charlestown, Chelsea, Cottage City, New Bedford, Newburyport, North Adams, Stoughton and Waltham companies which are not given in the last table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments: —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	$277 97	$0 0284
Amesbury,	786 28	0849
Amherst,	269 51	4504
Arlington,	965 62	0644
Athol,	301 66	0490
Attleboro,	1,806 90	0704
Bay State (Boston),	27,967 92	0278
Beverly,	1,449 68	0549
Boston,	82,210 34	0622
Brockton,	5,949 03	0618
Brookline,	39,134 53	0457
Cambridge,	28,801 06	0656
Charlestown,	13,572 57	0743
Chelsea,	3,435 15	0566
Chicopee,	1,764 94	0679
Citizens' (Quincy),	725 80	0727
Clinton,	541 09	0380
Cottage City,	137 73	0362
Danvers,	327 26	0810
Dedham,	1,467 24	0579
Dorchester,	12,001 89	0322
East Boston,	4,921 57	0471
Easthampton,	343 74	0521
Fall River,	24,276 83	0756
Fitchburg,	1,675 00	0390
Framingham,	671 11	0517
Gardner,	552 37	0698
Gloucester,	5,050 84	1049
Greenfield,	708 96	1232

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COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Hadley,	$12 16	$1 0113
Hatfield,	19 07	2176
Haverhill,	7,117 83	0430
Ipswich,	334 66	0726
Jamaica Plain,	5,688 11	0422
Lawrence,	16,751 21	0640
Leominster,	1,082 34	1045
Lexington,	120 02	1789
Lowell,	34,052 88	0706
Lynn,	11,345 92	0316
Malden,	10,298 18	0650
Marblehead,	233 92	0522
Marion,	109 87	6351
Marlborough,	1,736 26	0768
Massachusetts Pipe Line,	20,728 99	0123
Milford,	1,838 75	1426
Nantucket,	142 08	0706
Natick,	510 41	0499
New Bedford,	14,665 84	0888
Newburyport,	2,053 15	0886
Newton,	7,721 22	0506
North Adams,	2,102 45	0343
Northampton,	2,301 43	0620
North Attleborough,	1,943 78	1018
Northfield,	39 82	8684
Norwood,	677 92	0629
Otis Co. (Ware),	356 99	0586
People's (Stoneham),	1,856 04	3177
Pittsfield,	4,249 34	0691
Plymouth,	369 09	0497
Roxbury,	13,496 50	0462
Salem,	9,430 54	1044
South Boston,	7,188 97	0478
Southbridge,	331 73	0722
South Deerfield,	28 90	3103
South Hadley,	37 56	3695
Spencer,	365 76	0505
Springfield,	13,058 67	0419
Stoughton,	141 20	1773
Suburban (Revere),	3,617 66	1325
Sunderland,	28 83	1 4443
Taunton,	6,370 21	0870
Vineyard Haven,	5 00	0455
Waltham,	3,300 73	0507
Webster,	311 98	0509
Williamstown,	229 00	0435
Woburn,	1,377 15	0994
Worcester,	25,493 77	0621
	$507,068 48	-

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was $507,068.48, an average of 4.9 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of $36,390.75 in the total, and an increase of two-tenths of a cent for every thousand feet sold.

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Dividends.

The dividends declared by the several companies during the year are shown in the following table: —

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	12	$2,076 00	-
Amesbury,	- [1]	-	-
Amherst,	6	3,600 00	-
Arlington,	- [1]	-	-
Athol,	6	3,000 00	-
Attleboro,	12	5,568 00	$0 2168
Barre,	- [1]	-	-
Bay State (Boston),	10	200,000 00	1894
Beverly,	12	23,280 00	-
Boston,	10	250,000 00	1890
Brockton,	5	13,000 00	1350
Brookline,	10	200,000 00	-
Cambridge,	10 [2]	84,000 00	1913
Charlestown,	10	50,000 00	-
Chelsea,	10	30,000 00	-
Chicopee,	2	1,250 00	0481
Citizens' (Quincy),	- [1]	-	-
Clinton,	5½ [3]	5,065 00	-
Cottage City,	3	750 00	-
Danvers,	- [1]	-	-
Dedham,	2	1,600 00	0632
Dorchester,	10	51,960 00	1395
East Boston,	10	22,000 00	2104
Easthampton,	6	1,800 00	-
Fall River,	10	63,500 00	1977
Fitchburg,	8	22,000 00	-
Framingham,	- [1]	-	-
Gardner,	- [1]	-	-
Gloucester,	8 [4]	12,000 00	2492
Greenfield,	3 [5]	1,500 00	2712
Hadley,	- [1]	-	-
Hatfield,	- [1]	-	-
Haverhill,	- [1]	-	-
Ipswich,	6	960 00	2083
Jamaica Plain,	9	22,500 00	1669
Lawrence,	6	60,000 00	-
Leominster,	- [1]	-	-
Lexington,	- [1]	-	-
Lowell,	10 [6]	94,952 50	1970
Lynn,	10	57,500 00	-
Malden,	9 [7]	36,444 00	2299
Marblehead,	- [1]	-	-
Marion,	- [1]	-	-
Marlborough,	11 [8]	12,300 00	5456
Massachusetts Pipe Line,	6	60,000 00	0035
Milford,	5	3,615 00	2803
Natick,	4 [9]	1,100 00	1075
New Bedford,	8 [10]	67,600 00	-
Newburyport,	5¾	8,050 00	-

[1] No dividends declared. [2] Five per cent. on $800,000; five per cent. on $880,000.

[3] Three per cent. on $73,000; two and one-half per cent. on $115,000.

[4] An additional dividend of two per cent., or $3,000, was declared on wharf property.

[5] Three per cent. additional on preferred stock of $2,000.

[6] Two and one-half per cent. on $800,000; two and one-half per cent. on $998,100; five per cent. on $1,000,000. [7] Six per cent. on $404,900; three per cent. on $405,000.

[8] Five per cent. on $90,000; six per cent. on $130,000.

[9] Two per cent. on $20,000; two per cent. on $35,000.

[10] An additional dividend of one per cent., or $8,450, was also declared from jobbing profits.

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COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Newton,	8	$24,000 00	-
North Adams,	8	8,000 00	-
Northampton,	10	10,000 00	$0 2692
North Attleborough,	8	5,448 00	2853
Norwood,	- [1]	-	-
People's (Stoneham),	- [1]	-	-
Pittsfield,	6	11,400 00	1854
Plymouth,	4	1,600 00	2153
Roxbury,	7	42,000 00	1437
Salem,	8	27,968 00	3096
South Boston,	4	17,600 00	1170
Southbridge,	4	2,000 00	-
South Deerfield,	4	176 00	1 8899
South Hadley,	5	250 00	2 4591
Spencer,	- [1]	-	-
Springfield,	10 [2]	55,000 00	2118
Stoughton,	- [1]	-	-
Suburban (Revere),	7	31,710 00	-
Sunderland,	- [1]	-	-
Taunton,	10	16,000 00	2184
Vineyard Haven,	- [1]	-	-
Waltham,	10	23,470 00	-
Webster,	6	4,800 00	-
Williamstown,	6	1,200 00	-
Woburn,	8	3,608 00	2604
Worcester,	8 [3]	62,000 00	2021
	-	$1,821,200 00	-

[1] No dividends declared. [2] Also extra dividend of two per cent., or $11,000.
[3] Two per cent. on $700,000; six per cent. on $800,000; also extra dividend of three per cent., or $21,000.

Price of Gas.

The following companies reduced the price of gas during the year ending June 30, 1905: —

Arlington.	Greenfield.	Newburyport.
Beverly.	Ipswich.	Salem.
Chelsea.	Marblehead.	South Deerfield.
East Boston.	New Bedford.	

The following companies have increased their prices during the year: —

People's (Stoneham).	Spencer.

The following pages show the prices charged by the several companies June 30, 1905, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1904 and 1905: —

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COMPANY.	Gross Price.	REMARKS.	Average Price, 1904-1905.	Average Price, 1903-1904.
Adams,	$1 80	10 per cent. discount if paid before the 10th of the month,	$1 38	$1 39
Amesbury,	2 00	Discount of 50 cents per M for fuel purposes,	1 52	1 54
Amherst,	6 00	For payment on or before the 10th of the month, if bill amounts to $5, discount 5 per cent.; to $10, 10 per cent.; to $20, 15 per cent.; to $50, 20 per cent.; to $75, 25 per cent. Fuel gas $4 per M; if over 1,000 feet $3 per M. Discounts same as for lighting. Oil gas with 5 to 8 per cent. of air,	4 44	4 28
Arlington,	2 00	15 per cent. discount to consumers of 500 to 1,000 feet per month; 20 per cent. to those of 1,100 to 2,000 feet; 25 per cent. to those of 2,100 to 5,000 feet; 30 per cent. to those of over 5,000 feet, if paid before the 15th of the month,	1 64	1 73
Athol,	3 00	Discounts: 50 cents per M if bill is paid within 10 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	1 88	1 87
Attleboro,	1 70	Discount of 30 cents per M if paid on or before the 16th of the month,	1 41	1 42
Bay State (Boston),	–		1 00 [1]	1 00
Barre,	15 00	Acetylene gas,	15 00	–
Beverly,	1 50	Discount of 20 cents per M on all bills paid on or before the 15th of the month,	1 32	1 42
Boston Consolidated,	1 00	Discount of 20.7 cents per M to city of Boston,	99.9	–
Boston,	–		99.4 [1]	99.3
Brockton,	1 60	Discount of 30 cents per M on all bills paid on or before the 15th of the month,	1 30	1 30
Brookline,	–		99.1	98.9
Cambridge,	1 20	Discount of 20 cents per M if paid within 15 days from date of bill,	1 01	1 01
Charlestown,	1 20	Discount of 20 cents per M if paid in 10 days,	1 01	1 01
Chelsea,	1 20	Discount of 10 cents per M on bills paid on or before the 15th of the month,	1 16	1 25
Chicopee,	1 70	Discounts: 20 cents per M to 1,900 feet; 25 cents per M to 2,900 feet; 30 cents per M to 3,900 feet; 35 cents per M to 4,900 feet; 40 cents per M to 5,900 feet; 45 cents per M to 6,000 feet or more per month on bills paid on or before the 10th of the month. Special rates to very large consumers,	1 28	1 31
Citizens' (Nantucket),	2 00		2 11	–
Citizens' (Quincy),	2 00	Meter rental of from 30 cents to 60 cents per month when gas is not used,	1 97	1 96
Clinton,	2 00	Discount 10 per cent. on bills paid within 10 days; if used for fuel, 30 per cent. Large consumers supplied at from 17½ to 30 per cent. discount. Minimum charge 25 cents per month,	1 63	1 65

[1] Eleven and one-half months to June 15.

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COMPANY.	Gross Price.	REMARKS.	Average Price, 1904-1905.	Average Price, 1903-1904.
Cottage City,	$2 20	Discount 20 cents per M if paid in 5 days. For fuel through separate meter, $1.20 per M net. During November, December, January, February, March and April, $1 net per M for all purposes. Water gas (non-illuminating),	$1 62	$1 41
Danvers,	2 40	On monthly bills of 1,000 feet, $2.40; 1,000 to 6,000 feet, $2.20; over 6,000 feet, $2; 10 per cent. discount from above prices if paid on or before the 15th of the month,	1 90	1 98
Dedham,	1 40	Discounts: 10 cents per M to 1,900 feet; 15 cents per M to 3,900 feet; 20 cents per M to 5,900 feet; 25 cents per M to 9,900 feet; 30 cents per M to 19,900 feet; 35 cents per M to 29,900 feet; 40 cents on all over 29,900, for payment before the 10th of the month,	1 23	1 39
Dorchester,	–		99.9[1]	99.9
East Boston,	1 35	Discount of 15 cents per M on bills paid on or before the 15th of the month,	1 24	1 27
Easthampton,	2 50	Discounts: 50 cents per M to 500 feet; 70 cents per M to 5,000 feet; 80 cents per M over 5,000 feet,	1 76	1 75
Fall River,	1 10	Discount 10 cents per M,	1 01	1 01
Fitchburg,	1 65	Discount of 20 cents per M for payment on or before the 20th of the month,	1 46	1 45
Framingham,	2 00	Discounts: 5 per cent to consumers of less than 1,000 feet; 10 per cent. to consumers of 1,000 to 2,000 feet; 20 per cent. to consumers of 2,000 to 10,000 feet; over 10,000 feet 25 per cent., if payment is made before the 15th of the month,	1 55	1 59
Gardner,	2 20	Discount 20 cents per M if paid by the 10th of the month,	2 00	2 00
Gloucester,	1 50	Discount 20 per cent. if paid on or before the 15th of the month,	1 21	1 21
Greenfield,	2 00	On bills of $2 per month and upward for dwellings 5 per cent. discount if paid in 5 days; for stores 10 per cent.; $1.50 net on 400 feet and upward per month if used for fuel,	1 79	2 02
Hadley,	15 00	Acetylene gas,	15 00	15 00
Hatfield,	15 00	Acetylene gas,	15 00	15 08
Haverhill,	1 10	Discount 10 cents per M if paid on or before the 10th,	1 01	1 01
Ipswich,	1 80	Special discount to one large customer,	1 70	1 80
Jamaica Plain,	–		1 01[1]	1 01
Lawrence,	1 10	Discount 10 cents per M if paid on or before the 15th of the month. Discount of 25 cents per M to city of Lawrence,	1 01	1 01
Leominster,	2 00	Discount 10 per cent. per M on bills paid on or before the 10th of the month; 20 per cent. to large consumers,	1 80	1 81
Lexington,	5 00	Discount of 10 per cent. on bills less than 1,000 feet, 20 per cent. on bills of 1,000 feet and less than 3,000 feet, 30 per cent. on bills of 3,000 feet and over for payment by the 10th of the month. Discount to $2.30 net per M on gas for fuel purposes,	4 17	4 23
Lowell,	1 10	Discount 20 cents per M if paid within 5 days,	91.0	91.0
Lynn,	1 10	Discount 20 cents per M for payment within 10 days,	89.9	90.3

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Malden,	1 40	Discount 20 cents per M if paid by the 15th of the month,	1 21	1 22
Marblehead,	2 20	Discounts: 20 cents per M if paid within 10 days of date of bill; a further discount of 20 cents per M on bills exceeding $12 at $2 rate,	1 84	2 08
Marion,	12 50	Acetylene gas,	12 63	12 66
Marlborough,	2 00	Discounts: 25 cents per M for lighting and 50 cents per M for fuel if paid on or before the 10th of the month,	1 55	1 52
Milford,	1 70	Bills amounting to $50 a month, 15 per cent. discount,	1 67	1 66
Natick,	2 00	Discounts: 10 cents per M if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet. Fuel gas, $1.50 per M,	1 71	1 72
New Bedford,	1 20	Discounts: 10 cents per M on bills up to 4,000 feet per month; over 4,000 per month, 20 cents per M if bills are paid on or before the 10th of the month; for gas engines and manufacturing consumers, $1 net. Gas sold with ranges, 5,000 feet each at 80 cents per M,	1 11	1 14
Newburyport,	1 60	Discount 20 cents per M if paid before 12th of the month,	1 45	1 50
Newton,	1 30	Discount 15 cents per M if paid before the 15th of the month,	1 15	1 15
North Adams,	1 50	Gross rate upon a sliding scale of $1.50 to 80 cents, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month,	1 04	1 04
Northampton,	1 70	30 cents per M discount if paid within 8 days; special rates to largest consumers,	1 36	1 38
North Attleborough,	1 75	Discount of 25 cents per M on bills up to 15,000 feet; over 15,000 feet and up to 40,000 feet, 50 cents per M; 40,000 feet or more, 60 cents per M, if paid before the 16th of the month,	1 40	1 40
Northfield,	15 00	Acetylene gas,	15 00	-
Norwood,	1 75		1 75	1 75
Otis Co. (Ware),	1 75	To consumers of 6,000 feet or more per month, $1.50,	1 63	1 88
+ People's (Stoneham),	2 50	Discounts: to consumers in Reading, 10 per cent. if for lighting; 20 per cent. if for mechanical purposes. To consumers in Stoneham, $2, less 10 per cent. per M,	1 04	1 04
Pittsfield,	1 50	Discount of 10 per cent. on all bills paid before 10th of the month,	1 25	1 28
Plymouth,	2 50	Special price to large consumers,	1 85	1 92
Roxbury,	-		99.9[1]	99.9
Salem,	1 40	Discount 20 cents per M if paid on or before the 15th of the month,	1 21	1 25
South Boston,	-		99.8[1]	99.7
Southbridge,	2 25	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet to 5,000 feet; and 10 per cent. additional for all above 5,000 feet. Fuel gas, $1.50 per M,	1 90	1 91
South Deerfield,	15 00	Acetylene gas. $12.50 per M to all persons using 1,000 feet or over,	14 15	15 00
South Hadley,	15 00	Acetylene gas. Discount 10 per cent.; 15 per cent. to consumers using $10 worth of gas or more per month if paid by 10th of month,	13 57	13 46
+ Spencer,	2 00	Discounts: 12½ per cent. on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; from 10,000 to 40,000 feet, 30 per cent.; over 40,000 feet, 40 per cent., if paid before 10th of month,	1 64	1 54

[1] Eleven and one-half months to June 15.

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COMPANY.	Gross Price.	REMARKS.	Average Price, 1904-1905.	Average Price, 1903-1904.
Springfield,	$1 10	10 cents per M discount on all bills paid on or before the 10th of the month,	$0 99.8	$1 01
Stoughton,	5 50	Discount 10 per cent. if paid by the 10th of the month. Pure oil gas,	4 80	4 77
Suburban (Revere),	1 40	Discount 25 cents per M if paid by the 15th of the month,	1 15	1 15
Sunderland,	12 50	Acetylene gas,	12 50	14 79
Taunton,	1 20	Over 125,000 feet per quarter, $1.10 per M,	1 17	1 25
Vineyard Haven,	15 00	Acetylene gas,	15 00	15 00
Waltham,	1 40	Discounts: on bills of 50 M feet or less, 15 cents; on bills of 50 to 100 M, 20 cents; on bills from 100 M to 150 M, 25 cents; on bills of 150 M and over, 30 cents, if paid by the 15th of month,	1 20	1 24
Webster,	1 85	For gas stoves, $1.45; discount of 10 cents per M to all consumers from these prices if paid before the 10th of the month,	1 59	1 59
Williamstown,	1 80	Gross rate upon a sliding scale of $1.80 to $1.40, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month,	1 51	2 34
Woburn,	1 60	Discount 20 cents per M if paid on or before the 15th of the month; special rate for very large consumption,	1 40	1 40
Worcester County,	2 00	Discounts: 12½ per cent. on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; over 10,000 feet, 30 per cent., if paid before the 10th of month,	1 49	-
Worcester,	1 20	Discount 20 cents per M if paid on or before the 15th of the month,	1 01	1 00

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The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is $1.02 per thousand feet. If the Boston and Brookline companies be excluded the average is $1.03. The average price received by the remainder of the coal-gas companies from sales by meter is $1.51, the average received by all is $1.05 per thousand. The average price for oil gas is $4.49 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is $1.41 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was $1.72; in 1887, $1.66; in 1888, $1.56; in 1889, $1.50; in 1890, $1.46; in 1891, $1.43; in 1892, $1.52; in 1893, $1.45; in 1894, $1.26; in 1895, $1.21; in 1896, $1.17; in 1897, $1.15; in 1898, $1.14; in 1899, $1.12; in 1900, $1.10; in 1901, $1.08; in 1902, $1.07; in 1903, $1.06; in 1904, $1.05.

Table showing Amount of Gas sold to Other Companies for Years ending June 30, 1904 and 1905.

SOLD BY —	Sold to —	Number of Feet, 1904.	Number of Feet, 1905.	Amount paid, 1905.
Bay State,	Boston,	408,089,900	194,588,100	$110,915 23
	Brookline,	–	23,606,000	13,455 42
	Charlestown,	–	12,000,000	4,500 00
	Dorchester,	13,733,000	159,208,000	90,748 56
	Jamaica Plain,	168,000	76,933,000	43,851 81
	Newton,	–	76,430,000	33,773 10
	Roxbury,	314,078,000	304,668,000	173,660 76
	South Boston,	158,374,000	156,958,000	89,466 06
Boston Consolidated,	Charlestown,	–	6,595,700	2,147 46
	Chelsea,	–	2,478,900	743 67
	Dedham,	–	1,264,000	386 78
	Everett,	–	28,995	29 00
	Newton,	–	5,300,000	2,173 00
Boston,	Bay State,	168,300	723,300	412 28
	Brookline,	–	3,638,600	3,638 60
	Dorchester,	13,954,000	92,676,000	52,825 32
Brookline,	Dorchester,	33,982,314	53,400	53 40
	Jamaica Plain,	18,976,092	–	–
Cambridge,	Newton,	91,800	284,700	284 70
Dedham,	Jamaica Plain,	141,300	336,600	164 34
East Boston,	Suburban (Revere),	24,079,141	28,552,028	14,276 02
Lynn,	Marblehead,	21,500	–	–
Marlborough,	Hudson,	1,499,400	–	–
Massachusetts Pipe Line,	Bay State,	81,974,000	43,971,000	13,191 30
	Boston,	202,262,000	359,218,043	107,765 42
	Brookline,	861,600,406	886,021,000	265,806 30
	Charlestown,	119,331,700	107,919,000	32,375 70
	Chelsea,	56,413,200	64,931,100	19,479 33
	Dedham,	23,774,565	28,433,188	8,700 54
	Dorchester,	318,378,686	133,801,000	40,140 30
	Everett,	898,800	862,435	258 72
	Jamaica Plain,	135,160,513	65,593,675	19,678 11
North Adams,	Adams,	3,959,100	11,129,800	8,903 84
	Williamstown,	2,684,000	5,995,000	4,795 92
Roxbury,	Dorchester,	837,071	–	–
Spencer,	Worcester County,	–	321,160	385 39
Town of Wakefield,	People's (Stoneham),	1,106,100	1,461,000	2,483 70
Waltham,	Newton,	43,600	100,700	100 70

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

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The following table shows the amount of gas made and the amount bought in the years ending June 30, 1905, and June 30, 1904; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1905, and the percentage of unaccounted-for gas in both years: —

Coal and Water Gas.

COMPANY.	Gas made. Year ending June 30, 1905.	Gas made. Year ending June 30, 1904.	Gas bought. Year ending June 30, 1905.	Gas bought. Year ending June 30, 1904.	Gas sold by Meter. Year ending June 30, 1905.	Gas sold by Meter. Year ending June 30, 1904.	Gas sold for Public Lamps. Year ending June 30, 1905.	Gas sold for Public Lamps. Year ending June 30, 1904.	Gas used at Works and Offices. Year ending June 30, 1905.	Gas unaccounted for. Year ending June 30, 1905.	Percentage unaccounted for, 1905.	Percentage unaccounted for, 1904.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	–	5,426,000	11,129,800	3,959,100	9,791,300	8,064,100	–	–	23,200	1,315,300	11.82	13.49
Amesbury,	10,800,000	9,500,000	–	–	9,266,200	8,279,200	–	–	40,000	1,133,800	10.50	9.90
Arlington,	17,021,500	16,307,900	–	–	14,983,100	14,185,100	–	–	138,400	1,900,000	11.16	12.37
Athol,	7,102,310	6,177,810	–	–	6,151,300	5,799,200	–	–	212,900	739,110	10.41	2.72
Attleboro,	27,575,164	28,894,000	–	–	25,650,630	26,275,250	–	–	259,300	1,665,234	6.04	8.09
Bay State (Boston),	984,381,000 [1]	819,678,000	44,694,300 [1]	81,892,300	936,700 [1]	984,600	–	–	1,503,000 [1]	22,356,500 [1]	2.17	.34
Beverly,	27,120,800	23,491,200	–	–	26,406,600	22,843,700	–	4,200	335,000	379,200	1.40	1.33
Boston Consolidated,	31,354,000 [2]	–	92,610,200 [2]	–	3,919,900 [2]	–	411,770 [2]	–	–	– [3]	–	–
Boston,	816,208,000 [1]	690,960,000	553,806,143 [1]	610,351,900	1,218,038,250 [1]	1,208,123,390	7,620,430 [1]	6,838,610	7,861,400 [1]	37,039,163 [1]	2.69	4.97
Brockton,	107,582,440	90,922,610	–	–	96,294,700	81,675,100	–	–	1,200,000	10,115,386	9.40	9.22
Brookline,	–	132,354,000	913,265,600 [1]	861,600,406	809,162,020 [1]	818,200,440	46,446,850 [1]	45,829,530	528,100 [1]	57,481,230 [1]	6.29	7.67
Cambridge,	494,088,000	468,315,000	–	–	436,370,576	417,248,280	2,506,975	3,382,920	2,944,200	49,224,549	9.96	9.77
Charlestown,	61,350,000	67,050,000	126,514,700	119,331,700	176,727,250	173,861,750	5,978,610	5,937,160	1,058,500	4,150,340	2.21	4.81
Chelsea,	–	–	67,410,000	56,413,200	60,714,390	49,683,900	–	–	233,000	6,445,110	9.56	11.57
Chicopee,	30,366,700	27,552,800	–	–	25,490,500	23,753,500	501,000	480,000	416,400	3,967,400	13.06	10.84
Citizens' (Nantucket),	– [4]	–	–	–	375,100 [5]	–	–	–	–	– [4]	–	–
Citizens' (Quincy),	11,900,000	11,200,000	–	–	9,485,200	8,565,400	500,000	750,000	500,000	1,414,800	11.89	14.15
Clinton,	17,959,000	16,830,600	–	–	14,243,700	14,445,400	–	–	214,200	3,500,300	19.49	12.63
Cottage City,	– [4]	– [4]	–	–	2,956,390	3,419,750	850,000	860,000	–	– [4]	–	–

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Danvers,	5,009,800	4,590,500	–	–	4,038,400	3,397,300	–	–	82,500	888,900	17.73	24.21
Dedham,	–	–	29,697,188	23,774,500	24,778,100	19,014,000	211,500	199,500	324,900	4,047,288	13.63	17.56
Dorchester,	–	–	385,738,400 [1]	380,885,071	340,127,110 [1]	323,978,050	32,336,900 [1]	28,665,990	480,300 [1]	12,787,090 [1]	3.31	3.91
East Boston,	113,105,300	103,625,400	–	–	70,785,719	66,653,500	5,215,658	5,237,197	1,322,700	7,111,495	6.29	6.45
Easthampton,	8,251,400	7,838,960	–	–	6,597,900	6,321,400	–	–	52,900	1,600,600	19.40	18.55
Fall River,	342,578,600	355,358,900	–	–	319,383,500	330,040,800	1,735,841	1,307,507	1,109,200	20,346,759	5.94	6.32
Fitchburg,	49,028,000	45,320,700	–	–	42,688,400	40,265,400	233,000	700,000	331,600	5,640,200	11.50	8.62
Framingham,	14,372,000	12,786,000	–	–	12,982,000	11,709,500	–	–	543,500	807,900	5.62	4.48
Gardner,	– [4]	– [4]	–	–	7,012,100	6,545,900	903,000	–	–	– [4]	–	–
Gloucester,	52,513,400	47,967,900	–	–	47,155,200	42,643,700	996,000	1,028,093	175,000	4,082,700	7.77	8.37
Greenfield,	6,565,500	6,107,100	–	–	5,752,400	5,040,100	–	–	129,700	681,100	10.37	15.74
Haverhill,	176,972,000	172,388,000	–	–	163,946,900	159,350,400	1,536,800	1,513,100	1,224,400	10,291,900	5.82	5.64
Ipswich,	4,642,800	4,618,140	–	–	4,607,800	4,513,100	–	53,040	30,000	–	–	.33
Jamaica Plain,	–	–	142,838,275 [1]	154,445,805	118,951,630 [1]	117,186,650	15,893,090 [1]	15,020,110	263,100 [1]	7,736,818 [1]	5.42	14.31
Lawrence,	276,670,400	263,265,300	–	–	260,923,500	241,949,300	965,330	709,400	2,049,400	12,792,753	4.62	6.96
Leominster,	11,816,100	10,363,900	–	–	10,355,900	8,692,400	–	–	520,800	917,500	7.76	11.32
Lowell,	512,053,000	511,372,000	–	–	474,644,000	448,727,200	7,444,600	7,294,100	7,567,700	23,611,700	4.61	9.08
Lynn,	382,908,000	342,524,000	–	–	358,776,700	320,621,060	–	–	2,234,400	21,815,900	9.03	5.63
Malden,	197,394,000	183,005,000	–	–	158,514,360	150,016,600	–	–	1,441,400	37,420,300	18.96	17.12
Marblehead,	5,781,000	5,332,800	–	–	4,480,700	4,080,700	–	–	187,100	1,112,800	19.25	21.25
Marlborough,	25,396,400	20,404,300	–	–	22,596,400	17,054,900	–	–	800,000	1,850,000	7.28	6.62
Mass. Pipe Line,	–	–	1,707,613,931 [1]	1,799,793,870	– [1, 6]	– [6]	–	–	–	13,656,590 [1]	.80	–
Milford,	15,023,460	14,830,000	–	–	12,896,500	12,240,300	–	–	109,200	1,983,760	13.20	16.74
Nantucket,	– [4]	2,858,250	–	–	2,013,680 [7]	2,286,600	–	–	–	– [4]	–	20.03
Natick,	12,035,400	9,808,700	–	–	9,434,100	8,623,800	800,000	189,500	250,000	1,544,300	12.83	7.67
New Bedford,	173,817,500	153,975,400	–	–	155,913,000	139,903,200	9,164,321	8,528,671	697,500	7,865,979	4.53	3.19
Newburyport,	29,680,800	28,615,600	–	–	23,176,800	24,056,900	–	–	423,500	6,103,500	20.56	14.50
Newton,	77,780,000	154,953,000	82,115,400	135,400	143,044,100	138,608,100	9,400,000	8,951,000	564,000	6,747,300	4.22	4.76
North Adams,	70,074,200	62,482,000	–	–	44,168,500	46,730,100	–	–	303,400	8,429,500	12.03	14.06
Northampton,	41,802,600	40,213,500	–	–	35,766,300	34,704,400	1,380,650	969,050	467,900	4,202,160	10.05	9.62
North Attleborough,	20,450,100	19,752,000	–	–	19,096,133	18,724,066	–	–	121,700	1,232,767	6.03	4.61
Norwood,	12,045,200	– [4]	–	–	8,786,940 [8]	8,646,958	1,820,880	909,480	–	1,377,380	11.44	–

[1] For eleven and one-half months.
[2] For fifteen days only.
[3] All meter readings not taken June 30.
[4] Quantity unknown.
[5] From May 4, 1905.
[6] Sold only to other companies.
[7] For nine months.
[8] Not including 60,000 feet used in mills of company.

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Coal and Water Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1905.	Gas made. Year ending June 30, 1904.	Gas bought. Year ending June 30, 1905.	Gas bought. Year ending June 30, 1904.	Gas sold by Meter. Year ending June 30, 1905.	Gas sold by Meter. Year ending June 30, 1904.	Gas sold for Public Lamps. Year ending June 30, 1905.	Gas sold for Public Lamps. Year ending June 30, 1904.	Gas used at Works and Offices. Year ending June 30, 1905.	Gas unaccounted for. Year ending June 30, 1905.	Percentage unaccounted for, 1905.	Percentage unaccounted for, 1904.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Otis Co. (Ware),	8,932,100	8,389,620	–	–	6,086,900 [1]	6,009,300 [2]	3,420	3,264	93,900	637,235	7.13	2.84
People's (Stoneham),	– [3]	7,509,700	1,461,000	1,106,100	5,842,600	7,741,100	–	–	–	– [3]	–	10.12
Pittsfield,	64,937,700	64,246,900	–	–	61,479,900	57,346,800	–	–	985,700	2,453,300	3.78	9.50
Plymouth,	8,437,640	7,627,230	–	–	7,431,500	6,582,000	–	–	126,900	888,340	10.53	11.41
Roxbury,	–	–	304,668,000 [4]	314,078,000	289,210,470 [4]	295,181,400	2,726,730 [4]	2,658,700	642,000 [4]	12,109,800 [4]	3.97	4.70
Salem,	99,330,700	97,237,700	–	–	90,332,400	89,022,400	–	–	1,480,000	7,138,300	7.19	4.19
South Boston,	–	–	156,958,000 [4]	158,374,000	143,024,150 [4]	143,586,900	7,438,660 [4]	6,655,690	460,000 [4]	6,040,190 [4]	3.85	4.87
Southbridge,	5,027,820	4,530,000	–	–	4,566,200	4,066,100	27,200	27,200	25,000	414,420	8.24	9.20
Spencer,	8,551,420	8,634,300	–	–	6,919,200	7,090,300	–	–	139,200	1,160,670	13.57	16.22
Springfield,	324,021,000	299,423,000	–	–	311,678,930	281,068,050	–	–	2,200,000	9,733,070	3.00	6.08
Suburban (Revere),	–	–	28,552,028	24,079,141	27,309,665	22,354,593	–	–	39,600	1,202,763	4.21	6.46
Taunton,	83,450,000	79,664,000	–	–	72,388,300	69,682,100	843,000	849,900	997,700	9,296,000	11.14	10.25
Waltham,	71,882,800	60,877,300	–	–	64,927,100	54,665,600	137,900	207,800	1,042,300	5,664,800	7.88	8.31
Webster,	9,129,400	7,745,390	–	–	8,086,600	6,722,322	–	–	83,100	959,700	10.51	11.87
Williamstown,	–	950,000 [5]	5,995,000	2,684,000	5,260,700	3,575,800	–	–	65,000	669,300	11.16	.50
Woburn,	15,406,500	14,984,500	–	–	13,855,600	13,343,300	–	–	281,500	1,299,400	8.43	8.99
Worcester County,	–	–	321,160 [6]	–	296,900 [6]	–	–	–	–	24,260 [6]	7.55	–
Worcester,	436,342,000	421,474,000	–	–	404,200,700	391,336,100	6,441,000	6,287,700	1,332,000	23,357,300	5.35	5.26
	6,418,024,954	6,082,310,910	4,655,389,125	4,592,904,498	7,383,256,333	7,107,108,549	172,471,115	162,048,412	51,267,300	622,304,044	–	–

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Oil Gas.

Amherst,	– [3]	– [3]	–	–	598,420	674,303	–	–	6,000	– [3]	–	–
Lexington,	770,000	740,000	–	–	671,000	648,950	–	–	12,000	87,000	11.30	10.88
Stoughton,	– [3]	– [3]	–	–	796,550	823,000	–	–	–	– [3]	–	–
	–	–	–	–	2,065,970	2,146,253	–	–	–	–	–	–

Acetylene Gas.

Barre,	– [3]	–	–	–	23,110	–	3,360	–	–	– [3]	–	–
Hadley,	12,024	10,870	–	–	12,024	10,870	–	–	–	–	–	–
Hatfield,	– [3]	– [3]	–	–	71,747	45,543	15,900	–	–	– [3]	–	–
Marion,	173,000	149,615	–	–	98,903	88,281	74,997	60,632	–	–	–	.47
Northfield,	49,468	–	–	–	45,852	–	–	–	–	3,616	7.31	–
South Deerfield,	113,274	101,564	–	–	79,375	73,526	13,750	11,000	–	29,149	17.79	16.77
South Hadley,	94,120	70,420	–	–	78,800	59,720	22,860	10,700	–	–	–	–
Sunderland,	22,479	13,394	–	–	18,896	10,155	1,066	–	–	2,517	11.19	24.18
Vineyard Haven,	115,000	2,200	–	–	84,824	1,040	25,160	–	–	4,976	4.33	9.09
	–	–	–	–	513,531	289,135	–	–	–	–	–	–

[1] Not including 2,105,800 feet used in mills of company.
[2] Not including 2,045,300 feet used in mills of company.
[3] Quantity unknown.
[4] For eleven and one-half months.
[5] Oil gas.
[6] From Jan. 16, 1905.

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The following table shows the daily capacity of the several works June 30, 1905, and the greatest and least day's output during the year ending with that date, for each of the companies: —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	120,000	– [1]	–	– [1]	–
Amesbury,	240,000	74,300	Nov. 15,	19,200	Aug. 5.
Amherst,	8,000	4,000	Dec. 20,	1,000	June 20.
Arlington,	75,000	71,000	Dec. 1,	32,100	Aug. 1.
Athol,	75,000	32,860	Dec. 23,	6,590	Aug. 14.
Attleboro,	260,000	113,000	Jan. 5,	30,000	June 11.
Barre,	–	– [1]	–	– [1]	–
Bay State (Boston),	–	5,260,000	Oct. 4,	795,000	July 4.
Beverly,	125,000	124,700	Dec. 23,	39,000	May 21.
Boston Consolidated,	28,000,000	– [2]	–	– [2]	–
Boston,	–	5,814,000	Dec. 24,	1,170,000	July 31.
Brockton,	650,000	443,771	Dec. 24,	178,826	July 3.
Brookline,	–	4,095,000	Dec. 24,	1,293,000	July 4.
Cambridge,	4,000,000	2,125,000	Dec. 24,	723,000	June 25.
Charlestown,	360,000	794,000	Dec. 24,	325,000	June 4.
Chelsea,	250,000	274,500	Dec. 24,	104,000	July 4.
Chicopee,	340,000	141,900	Dec. 27,	45,000	Aug. 14.
Citizens' (Nantucket),	30,000	– [3]	–	– [3]	–
Citizens' (Quincy),	50,000	48,400	Dec. 23,	14,300	Sept. 3.
Clinton,	90,000	78,200	Dec. 24,	32,700	July 24.
Cottage City,	60,000	48,600	Aug. 26,	2,100	Apr. 14.
Danvers,	20,000	18,600	Dec. 24,	7,600	Apr. 30.
Dedham,	75,000	112,000	Dec. 24,	51,200	July 10.
Dorchester,	–	1,680,000	Dec. 24,	676,000	July 4.
East Boston,	800,000	445,800	Dec. 24,	223,900	Apr. 23.
Easthampton,	60,000	42,040	Nov. 20,	9,330	July 5.
Fall River,	2,500,000	1,509,000	Dec. 24,	644,700	July 4.
Fitchburg,	150,000	193,500	Dec. 24,	72,600	July 4.
Framingham,	150,000	– [1]	–	– [1]	–
Gardner,	50,000	– [1]	–	– [1]	–
Gloucester,	350,000	257,700	Dec. 24,	75,900	June 4.
Greenfield,	50,000	26,900	Dec. 24,	10,400	Oct. 9.
Hadley,	– [1]	– [1]	–	– [1]	–
Hatfield,	500	– [1]	–	– [1]	–
Haverhill,	1,500,000	705,000	Dec. 24,	258,000	July 4.
Ipswich,	100,000	22,000	Dec. 24,	5,000	July 4.
Jamaica Plain,	–	629,000	Dec. 24,	248,000	July 4.
Lawrence,	2,000,000	1,143,248	Dec. 24,	434,140	July 4.
Leominster,	100,000	51,900	Dec. 24,	17,300	Apr. 9.
Lexington,	20,000	4,800	Dec. 24,	900	May 28.
Lowell,	4,400,000	2,234,000	Dec. 28,	675,000	July 31.
Lynn,	2,900,000	1,437,800	Jan. 3,	639,900	July 3.
Malden,	1,500,000	811,000	Dec. 24,	318,000	July 4.
Marblehead,	30,000	23,700	June 23,	7,800	Feb. 12.

[1] No record.

[2] This company supplied gas from June 15 only.

[3] This company supplied gas from May 4 only.

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COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Marion,	2,000	1,280	Sept. 7,	150	Nov. 21.
Marlborough,	200,000	108,000	Dec. 31,	34,800	July 31.
Massachusetts Pipe Line,	-	6,307,900	June 12,	3,145,900	Feb. 12.
Milford,	80,000	70,880	Dec. 24,	18,470	July 31.
Natick,	35,000	53,200	Dec. 23,	17,200	Mar. 18.
New Bedford,	1,850,000	803,500	Dec. 24,	262,800	July 31.
Newburyport,	120,000	134,100	Dec. 24,	44,400	June 5.
Newton,	1,200,000	722,300	Dec. 25,	258,000	June 5.
North Adams,	400,000	276,000	Dec. 10,	117,000	July 4.
Northampton,	200,000	164,317	Nov. 16,	58,009	July 4.
North Attleborough,	165,000	82,700	Jan. 24,	26,700	May 28.
Northfield,	6,000	- [1]	-	- [1]	-
Norwood,	150,000	- [1]	-	- [1]	-
Otis Co. (Ware),	60,000	48,909	Dec. 20,	11,952	July 8.
People's (Stoneham),	25,000	- [1]	-	- [1]	-
Pittsfield,	480,000	228,900	Dec. 23,	108,300	Apr. 9.
Plymouth,	90,000	35,910	Dec. 24,	15,290	July 4.
Roxbury,	-	1,338,000	Dec. 24,	512,000	July 4.
Salem,	500,000	451,100	Dec. 24,	155,700	Apr. 9.
South Boston,	-	716,000	Dec. 24,	241,000	July 4.
Southbridge,	80,000	- [1]	-	- [1]	-
South Deerfield,	10,000	- [1]	-	- [1]	-
South Hadley,	1,700	- [1]	-	- [1]	-
Spencer,	125,000	43,560	Dec. 24,	7,660	Sept. 5.
Springfield,	2,500,000	1,391,000	Dec. 24,	459,000	July 4.
Stoughton,	- [1]	- [1]	-	- [1]	-
Suburban (Revere),	-	150,000	July 4,	51,800	Apr. 11.
Sunderland,	1,800	- [1]	-	- [1]	-
Taunton,	700,000	367,000	Jan. 3, Feb. 13,	107,000	July 4.
Vineyard Haven,	1,500	550	Nov. 1, Dec. 4,	110	Oct. 24.
Waltham,	500,000	268,700	Dec. 28,	85,900	July 3.
Webster,	100,000	41,900	Dec. 18,	7,340	June 13.
Williamstown,	-	- [1]	-	- [1]	-
Woburn,	80,000	67,500	Dec. 19,	26,500	July 12.
Worcester County,	-	- [1]	-	- [1]	-
Worcester,	4,200,000	2,019,000	Dec. 24,	607,000	July 4.

[1] No record.

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The following tables show the total quantity of gas sold during the year ending June 30, 1905; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1905, and the average price the year previous: —

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1903-1904, Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1904-1905.	Average Price received per M sold, 1903-1904.
	Feet.				
Adams,	9,791,300	21.42	-	$1.38	$1.39
Amesbury,	9,266,200	11.92	$15.30	1.52	1.54
Arlington,	14,983,100	5.63	8.45	1.64	1.73
Athol,	6,151,300	6.07	-	1.88	1.87
Attleboro,	25,650,630	2.38	2.04	1.41	1.42
Bay State (Boston),	1,005,327,800 [1, 2]	-	-	-	-
Beverly,	26,406,600	15.58	-	1.32	1.42
Boston Consolidated,	19,999,265 [3, 4]	-	-	.999	-
Boston,	1,322,696,580 [1, 5]	-	-	-	-
Brockton,	96,294,700	22.53	4.67	1.30	1.30
Brookline,	855,662,270 [1, 6]	-	-	-	-
Cambridge,	439,162,251 [7]	4.38	2.52	1.01	1.01
Charlestown,	182,705,860	1.62	-	1.01	1.01
Chelsea,	60,714,390	22.20	-	1.16	1.25
Chicopee,	25,991,500	7.25	7.03	1.30	1.31
Citizens' (Nantucket),	375,100 [8]	-	-	2.11	-
Citizens' (Quincy),	9,985,200	7.19	8.27	1.92	1.87
Clinton,	14,243,700	1.40 [9]	-	1.63	1.65
Cottage City,	3,806,390	11.06 [9]	-	1.48	1.33
Danvers,	4,038,400	18.87	4.95	1.90	1.98
Dedham,	25,326,200 [10]	30.85	6.93	1.22	1.38
Dorchester,	372,464,010 [1]	-	-	-	-
East Boston,	104,553,405 [11]	8.94	2.53	1.04	1.07
Easthampton,	6,597,900	4.37	-	1.76	1.75
Fall River,	321,119,341	3.09 [9]	2.54	1.01	1.01
Fitchburg,	42,921,400	4.77	-	1.45	1.43
Framingham,	12,982,000	10.87	12.70	1.55	1.59
Gardner,	7,915,100	20.92	8.93	2.03	2.00
Gloucester,	48,151,200	10.26	3.12	1.21	1.21
Greenfield,	5,752,400	14.13	9.30	1.79	2.02
Haverhill,	165,483,700	2.87	.63	1.01	1.01
Ipswich,	4,607,800	.91	6.56	1.70	1.80
Jamaica Plain,	134,844,720 [1]	-	-	-	-
Lawrence,	261,888,830	7.92	-	1.01	1.01
Leominster,	10,355,900	19.14	11.45	1.80	1.81
Lowell,	482,088,600	5.72	2.23	.91	.91
Lynn,	358,776,700	11.89	-	.899	.903
Malden,	158,514,300	5.66	3.88	1.21	1.22
Marblehead,	4,480,700	9.80	8.34	1.84	2.08

[1] For eleven and one-half months.
[2] 936,700 feet to private consumers; balance to other companies.
[3] For fifteen days only.
[4] Includes 15,667,595 feet sold to other companies.
[5] Includes 97,037,900 feet sold to other companies.
[6] Includes 53,400 feet sold to other companies.
[7] Includes 284,700 feet sold to other companies.
[8] From May 4, 1905.
[9] Decrease.
[10] Includes 336,600 feet sold to other companies.
[11] Includes 28,552,028 feet sold to other companies.

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Coal-gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1903-1904, Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1904-1905.	Average Price received per M sold, 1903-1904.
	Feet.				
Marlborough,	22,596,400	21.78	$8.34	$1.55	$1.48
Massachusetts Pipe Line,	1,690,750,441 [1,2]	-	-	-	-
Milford,	12,896,500	5.36	6.07	1.67	1.66
Nantucket,	2,013,680 [3]	-	-	-	-
Natick,	10,234,100	16.12	3.84	1.66	1.49
New Bedford,	165,077,321	11.21	-	1.19	1.22
Newburyport,	23,176,800	3.66 [4]	-	1.45	1.50
Newton,	152,444,100	3.31	-	1.18	1.19
North Adams,	61,293,300 [5]	14.84	-	.97	1.01
Northampton,	37,146,950	4.13	2.69	1.34	1.37
North Attleborough,	19,096,133	1.99	3.57	1.40	1.40
Norwood,	10,607,820	11.00	4.53	1.65	1.81
Otis Co. (Ware),	6,090,320	1.29	-	1.64	1.88
People's (Stoneham),	5,842,600	24.53 [4]	1.71	1.04	1.04
Pittsfield,	61,479,900	7.21	4.81	1.25	1.28
Plymouth,	7,431,500	12.91	5.65	1.85	1.92
Roxbury,	291,937,200 [1]	-	-	-	-
Salem,	90,332,400	1.47	3.87	1.21	1.25
South Boston,	150,462,810 [4]	-	-	-	-
Southbridge,	4,593,400	12.22	-	1.90	1.90
Spencer,	7,240,360 [6]	2.12	-	1.65	1.54
Springfield,	311,678,930	10.89	2.38	.999	1.01
Suburban (Revere),	27,309,665	22.17	-	1.15	1.15
Taunton,	73,231,300	3.83	3.28	1.17	1.25
Waltham,	65,165,700 [7]	18.66	-	1.20	1.24
Webster,	8,086,600	20.30	-	1.59	1.59
Williamstown,	5,260,700	47.12	-	1.51	2.34
Woburn,	13,855,600	3.84	3.25	1.40	1.40
Worcester County,	296,900 [8]	-	-	1.49	-
Worcester,	410,641,700	3.27	2.18	1.01	1.00
	10,410,347,872	-	-	-	-

Oil-gas Companies.

Amherst,	598,420	11.25 [4]	-	$4.44	$4.28
Lexington,	671,000	3.40	-	4.17	4.23
Stoughton,	796,550	3.21 [4]	-	4.80	4.77
	2,065,970	-	-	-	-

Acetylene-gas Companies.

Barre,	26,470	-	$302.22	$15.67	-
Hadley,	12,024	10.62	79.01	15.00	$15.00
Hatfield,	87,647	92.45	83.29	15.00	15.08
Marion,	173,000	16.18	100.57	15.41	15.04
Northfield,	45,852	-	70.97	15.00	-
South Deerfield,	93,125	10.17	42.25	14.52	15.16
South Hadley,	101,660	44.36	49.18	18.11	14.65
Sunderland,	19,962	96.57	190.36	12.50	14.79
Vineyard Haven,	109,984	-	78.19	15.45	15.00
	669,724	-	-	-	-

[1] For eleven and one-half months.
[2] Sold to other companies.
[3] For nine months.
[4] Decrease.
[5] Includes 17,124,800 feet sold to other companies.
[6] Includes 321,160 feet sold to other companies.
[7] Includes 100,700 feet sold to other companies.
[8] From Jan. 16, 1905.

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The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	Per Mile of Main.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	-	890,385	119,609	56.6	15,742	2,130
Amesbury,	$4,612 09	301,386	36,877	25.1	11,987	2,771
Arlington,	4,921 01	582,060	73,811	38.0	15,336	3,887
Athol,	-	1,031,829	123,979	41.9	24,605	4,228
Attleboro,	4,388 35	2,148,168	139,459	94.2	22,800	5,140
Beverly,	-	1,567,562	22,510	81.9	19,149	4,790
Boston Consolidated,	18,763 50	-	-	131.3	-	-
Brockton,	6,329 20	1,354,375	142,271	75.1	18,046	4,017
Cambridge,	8,708 45	3,461,017	387,936	145.1	23,699	5,538
Charlestown,	-	3,447,155	78,306	144.0	23,159	5,488
Chelsea,	-	2,370,200	251,608	117.7	20,137	4,460
Chicopee,	6,525 02	927,675	141,602	52.9	17,200	3,425
Citizens' (Nantucket),	-	-	-	162.6	-	-
Citizens' (Quincy),	5,732 45	692,974	98,187	39.0	16,877	3,314
Clinton,	-	1,082,112	265,922	76.4	14,158	2,476
Cottage City,	-	1,662,179	-	136.2	9,476	2,236
Danvers,	2,405 36	485,690	106,906	39.7	12,237	2,753
Dedham,	5,807 14	838,021	133,921	49.0	16,719	4,274
East Boston,	9,308 52	3,672,592	249,801	143.3	17,354	4,500
Easthampton,	-	1,177,718	285,706	71.6	16,453	2,664
Fall River,	8,246 78	3,249,286	205,881	152.5	21,197	3,465
Fitchburg,	-	1,199,283	157,595	71.2	16,760	3,509
Framingham,	16,105 57	1,267,684	78,890	63.2	20,065	3,302
Gardner,	5,041 36	564,357	-	27.2	18,356	4,250
Gloucester,	5,840 92	1,874,983	158,978	75.2	24,420	5,205
Greenfield,	7,861 08	845,234	100,077	69.5	12,161	2,768
Haverhill,	2,131 98	3,360,175	208,972	122.9	27,080	6,012
Ipswich,	7,661 17	1,166,980	-	41.8	27,926	4,159
Lawrence,	-	2,443,428	119,356	110.8	21,967	3,755
Leominster,	7,960 64	695,105	61,584	60.9	11,405	3,087
Lowell,	7,356 65	3,299,099	161,584	115.4	28,148	4,879
Lynn,	-	3,579,306	217,644	137.2	26,083	4,810
Malden,	4,684 13	1,207,321	285,011	66.6	18,130	4,587
Marblehead,	3,749 34	449,791	111,707	33.3	13,496	3,189
Marlborough,	5,120 81	613,856	50,257	36.3	16,900	4,180
Milford,	8,802 81	1,449,877	223,022	80.4	18,037	3,858
Natick,	5,751 20	1,237,258	186,699	99.4	11,477	2,662
New Bedford,	-	2,320,601	110,577	101.5	21,600	4,438
Newburyport,	-	1,199,213	315,543	62.8	19,091	3,958
Newton,	-	1,355,284	59,986	51.9	24,523	3,517
North Adams,	-	2,055,555	282,694	78.9	18,771	4,479
Northampton,	3,732 49	1,386,504	156,845	70.4	18,964	4,181
North Attleborough,	6,822 15	1,913,019	123,497	62.3	30,623	6,127
Norwood,	6,694 49	1,477,631	191,896	37.9	32,305	3,760
Otis Co. (Ware),	-	1,111,925	116,341	64.8	17,146	2,519
People's (Stoneham),	1,038 80	606,928	-	27.7	21,882	4,889
Pittsfield,	7,663 21	1,591,666	63,514	72.9	21,832	4,349
Plymouth,	7,681 34	1,359,136	162,467	84.5	16,085	4,203
Salem,	6,793 57	1,755,376	138,714	105.4	16,654	3,737
Southbridge,	-	1,458,134	131,554	131.7	11,003	2,183

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Coal-gas Companies — Concluded.

COMPANY.	Per Mile of Main.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Spencer,	-	697,650	111,837	53.0	12,580	2,977
Springfield,	$6,172 09	2,589,461	80,863	112.5	23,021	5,403
Suburban (Revere),	-	945,506	41,645	70.2	13,473	2,651
Taunton,	6,134 76	1,871,900	237,619	71.3	25,955	4,423
Waltham,	-	1,958,911	170,286	79.6	24,528	4,865
Webster,	-	1,347,519	159,920	113.5	11,874	3,521
Williamstown,	-	467,342	59,458	19.6	23,804	3,368
Woburn,	5,294 44	1,626,555	152,541	71.1	22,864	4,833
Worcester County,	4,716 63	-	-	4.6	2,828	781
Worcester,	7,088 61	3,252,378	184,995	108.6	29,486	6,970
Oil-gas Companies.						
Amherst,	-	105,921	-	21.8	4,865	885
Lexington,	-	169,637	21,994	34.1	4,970	1,205
Stoughton,	-	161,767	-	36.8	4,401	1,317
Acetylene-gas Companies.						
Barre,	$2,427 59	803,228	-	7.0	1,005	238
Hadley,	9,739 80	123,275	-	41.0	3,006	1,000
Hatfield,	2,141 33	25,709	-	7.9	2,657	815
Marion,	2,673 57	26,582	-	6.8	2,246	677
Northfield,	3,681 99	51,877	4,091	18.1	2,866	882
South Deerfield,	1,972 99	41,758	9,035	10.3	3,451	882
South Hadley,	2,730 66	55,519	-	15.3	2,814	916
Sunderland,	3,096 30	16,265	2,051	9.8	1,575	525
Vineyard Haven,	4,246 52	54,308	2,457	30.1	1,391	464

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1905, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the year ending June 30, 1905: —

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COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1905.	Number of Tons of Coal carbonized, Year ending June 30, 1904.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Residual Products.
Arlington,	1,540	1,543	Cannel, gas oil,	2	–	9,374	36.73
Attleboro,	2,468	2,595	Cannel, gas oil,	100⅘	–	13,299	51.15
Beverly,	2,621	2,395	Gas oil,	–	–	18,030	36.66
Boston Consolidated,[1]	611 [2]	–	Gas oil,	–	–	– [3]	–
Boston,	32,849 [4]	23,595 [5]	Cannel, naphtha,	43	21,276	– [6]	–
Brockton,	6,582	6,788	Gas oil,	–	–	35,859	34.08
Cambridge,	31,709 [7]	30,255 [7]	Gas oil,	–	–	– [3]	55.20
Charlestown,	6,534	6,937	Gas oil,	–	–	30,675	64.10
Citizens' (Nantucket),	52	–	– [8]	–	–	–	–
Citizens' (Quincy),	1,098	1,256	– [8]	–	–	–	28.67
Clinton,	1,475	1,710	Cannel, gas oil,	8	–	6,750	29.86
Danvers,	497	471	– [8]	–	–	–	22.82
East Boston,	7,841 [7]	7,342 [7]	Gas oil,	–	–	31,852	60.34
Easthampton,	796	861	Cannel,	21½	–	–	30.70
Fitchburg,	4,877	4,058	Cannel, gas oil,	68	–	30,712	48.77
Framingham,	1,425	1,339	Cannel,	113⅓	–	–	31.49
Gloucester,	4,473	4,167	Gas oil,	–	–	34,646	54.14
Greenfield,	567	540	Cannel,	19	–	–	17.63
Lawrence,	13,186 [7]	12,873 [7]	Gas oil,	–	–	– [3]	43.95
Lowell,	27,679 [7, 9]	15,433 [7]	Naphtha, gas oil,	–	– [3]	– [3]	45.39
Lynn,	18,215 [7]	18,682 [7]	Gas oil,	–	–	– [3]	72.44
Malden,	12,885 [7]	13,543	Cannel,	136	–	–	45.01
Marblehead,	705	586	– [8]	–	–	–	21.13

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Marlborough,	2,625	3,241	Gas oil,	–	–	931	59.87
Milford,	1,654	1,516	Cannel,	127	–	–	38.48
Nantucket,	460 [10]	– [11]	–	–	–	–	–
Natick,	1,376	960	Cannel, naphtha,	71	493	–	21.83
New Bedford,	11,790 [7]	10,260 [7]	Gas oil,	–	–	– [3]	63.41
Newburyport,	2,793	2,727	Cannel, gas oil,	20½	–	15,830	42.71
Newton,	6,363 [7]	10,028 [7]	Gas oil,	–	–	15,197	93.72
North Adams,	6,815 [7]	6,047 [7]	Cannel, gas oil,	29½	–	16,822	70.93
Northampton,	4,052	3,923	Cannel, gas oil,	241	–	8,522	53.84
North Attleborough,	1,904	1,779	Cannel, gas oil,	127	–	2,933	40.14
Norwood,	1,276	1,087	–	–	–	–	25.46
Otis Co. (Ware),	860	887	–	–	–	–	22.69
Pittsfield,	4,476 [7]	6,334 [7]	Cannel, gas oil,	19	–	11,632	33.49
Plymouth,	845	746	Gas oil,	–	–	3,630	28.61
Salem,	10,068	8,577	Gas oil,	–	–	55,391	56.54
Springfield,	14,553 [7]	12,475 [7]	Gas oil,	–	–	– [3]	54.14
Taunton,	7,325	6,952	Cannel, gas oil,	367	–	7,081	49.22
Waltham,	6,191	5,488	Cannel, gas oil,	71½	–	– [6]	55.85
Woburn,	1,465	1,471	Cannel,	5	–	–	39.56
Worcester,	19,764 [7]	19,412 [7]	Naphtha, gas oil,	–	– [3]	– [3]	30.42

[1] For fifteen days only.
[2] Also 303 tons coke.
[3] Used only in water-gas apparatus and included in quantities given on page 122.
[4] Also 14,302 tons coke.
[5] Also 8,219 tons coke.
[6] Also oil used in water-gas apparatus and included in quantities given on page 122.
[7] Not including coal for water gas.
[8] No enricher used.
[9] Also 5,400 tons coke.
[10] For ten months ending April 30.
[11] No record.

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The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of gas made: —

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
							Gallons.	Feet.
Amesbury,	Lowe-Granger,	Anthracite, Coke,	270.0 tons, 189.0 "	Bituminous,	117.0 tons,	Naphtha,	59,307	10,800,000
Athol,	Lowe-Granger,	Anthracite,	252.0 "	– [1]	–	Naphtha, Gas oil,	206 30,514	7,102,310
Bay State (Boston),	Lowe,	Anthracite,	15,194.4 "	Anthracite,	1,278.0 "	Gas oil,	4,177,570	984,381,000 [2]
Boston Consolidated,	Improved Lowe,	Anthracite, Coke,	306.7 " 95.4 "	Anthracite, Bituminous, Coke,	71.0 " 36.4 " 177.5 "	Gas oil,	98,223	24,456,000 [3]
Boston,	Improved Lowe, Wilkinson,	Anthracite, Coke,	925.5 " 6,855.0 "	Anthracite, Coke,	136.9 " 5,660.4 "	Gas oil,	2,093,764	473,797,000 [2]
Brockton,	Improved Lowe,	Coke,	37,110.0 bushels,	– [4]	–	Gas oil,	177,945	33,211,140
Cambridge,	Improved Lowe,	Coke,	1,988.0 tons,	Coke, Breeze, Tar,	298.0 " 415.0 " 46,766.0 gallons,	Gas oil,	780,597	140,300,000
Chicopee,	Improved Lowe,	Anthracite,	774.8 "	Bituminous,	167.8 tons,	Naphtha,	135,473	30,366,700
Cottage City,	Loomis,	Anthracite,	139.0 "	Bituminous,	54.0 "	Gas oil,	293	– [5]
East Boston,	Improved Lowe,	Anthracite, Coke,	207.5 " 373.2 "	Bituminous, Coke,	48.0 " 11.5 "	Gas oil,	180,452	33,349,400
Fall River,	Lowe,	Anthracite,	4,926.0 "	Bituminous, Dust, Tar,	1,444.0 " 301.0 " 18,000.0 gallons,	Gas oil,	1,400,701	342,578,600
Gardner,	Western Gas Construction,	Anthracite,	273.3 "	Bituminous,	128.0 tons,	Gas oil,	76,204	– [5]
Haverhill,	Wilkinson,	Anthracite,	2,633.9 "	Bituminous, Drip oil, Fuel oil,	1,838.7 " 290,170.0 gallons, 6,700.0 "	Gas oil,	920,349	176,972,000
Ipswich,	Kendall,	Naphtha,	48,496.0 gallons,	Bituminous,	42.5 tons,	–	–	4,642,800

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Lawrence,	Improved Lowe,	Anthracite, Coke,	576.6 tons, 2,001.2 "	Bituminous,	608.3 "	Gas oil,	537,648	136,264,527
Leominster,	Improved Lowe,	Anthracite,	341.0 "	Bituminous,	228.0 "	Gas oil,	53,067	11,816,100
Lowell,	Improved Lowe,	Anthracite, Coke,	327.0 " 3,665.0 "	Coke, Tar,	2,960.0 " 193,524.0 gallons,	Naphtha, Gas oil,	234,557 837,040	235,271,000
Lynn,	Improved Lowe,	Coke,	178,845.0 bushels,	Coke,	– [5]	Gas oil,	878,650	181,340,000
Malden,	Lowe,	Anthracite,	971.0 tons,	– [4]	–	Gas oil,	362,758	52,487,000
New Bedford,	Improved Lowe,	Anthracite, Coke,	36.0 " 720.0 "	Bituminous, Coke, Breeze, Screenings,	3.9 tons, 130.2 " 510.0 " 234.7 "	Gas oil,	270,946	47,251,000
Newton,	Improved Lowe,	Coke,	271.6 "	Coke,	110.9 "	Gas oil,	61,730	13,296,000
North Adams,	Western Gas Construction,	Anthracite,	28.0 "	– [1]	–	Gas oil,	5,520	1,033,200
Pittsfield,	Improved Lowe,	Coke,	4,049.0 "	– [4]	–	Gas oil,	114,426	19,695,100
Southbridge,	Improved Lowe,	Anthracite,	145.0 "	– [1]	–	Gas oil,	34,197	5,027,820
Spencer,	Improved Lowe,	Anthracite,	260.0 "	Bituminous,	98.0 "	Gas oil,	47,698	8,551,420
Springfield,	Improved Lowe,	Coke,	3,604.0 "	Coke,	1,753.0 "	Gas oil,	751,492	177,804,000
Waltham,	Lowe,	Coke,	156.9 "	Bituminous, Coke,	172.1 " 75.3 "	Gas oil,	38,952	7,043,100
Webster,	Lowe,	Anthracite,	255.0 "	– [1]	–	Gas oil,	48,301	9,129,400
Worcester,	Improved Lowe,	Anthracite, Coke,	1,466.9 " 138,444.0 bushels,	– [4]	–	Naphtha, Gas oil,	1,027,249	226,004,000

[1] Steam from electric department.
[2] For eleven and one-half months.
[3] Data for fifteen days only.
[4] Steam from coal-gas department.
[5] Quantity not given.

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Oil Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst,	Naphtha,	9,082	Wood,	½ cord.
			Coke,	109½ tons.
Lexington,	Gas oil,	14,731	Anthracite,	67 tons.
Stoughton,	Naphtha,	14,474	Bituminous,	51 tons.

The following table shows the quantity of carbide used by each of the acetylene gas companies for the year ending June 30, 1905: —

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Barre,	14,000	South Deerfield,	26,000
Hadley,	3,066	South Hadley,	22,526
Hatfield,	18,000	Sunderland,	6,245
Marion,	44,460	Vineyard Haven,	30,000
Northfield,	12,400		

Street Mains.

During the year sixty-two companies laid about one hundred and seventy-five miles of mains, varying in the several cases from fifty-seven feet to about twenty-three miles.

The following table shows the lengths and sizes of the mains as returned by the companies: —

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COMPANY.	Diameter in Inches.																	Total Length in Feet.	Length in Miles and Feet.		Increase during Year (Feet).
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36	42		Miles.	Feet.	
Adams,	9,570	5,739	-	8,439	24,962	9,353	-	-	-	-	-	-	-	-	-	-	-	58,063	10	5,263	109
Amesbury,	45,388	22,330	-	64,750	22,079	4,413	500	2,660	215	-	-	-	-	-	-	-	-	162,335	30	3,935	28,401
Amherst,	8,593	11,252	-	9,386	-	-	-	-	-	-	-	-	-	-	-	-	-	29,831	5	3,431	-
Arlington,	8,302	16,429	-	66,283	13,593	26,786	4,140	382	-	-	-	-	-	-	-	-	-	135,915	25	3,915	4,772
Athol,	1,977	4,500	-	13,960	2,150	8,240	-	650	-	-	-	-	-	-	-	-	-	31,477	5	5,077	-
Attleboro,	3,398	1,225	200	18,689	16,927	21,645	838	125	-	-	-	-	-	-	-	-	-	63,047	11	4,967	1,944
Barre,	11,000	4,000	1,800	600	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400	3	1,560	17,400
Beverly,	150	16,268	-	16,165	39,662	10,230	6,470	-	-	-	-	-	-	-	-	-	-	88,945	16	4,465	18,021
Boston Consolidated,	67,381	62,091	1,597	857,641	1,213,939	1,159,683	228,189	63,212	268,789	924	21,587	25,806	54,546	66,153	77,627	73,177	12,997	4,256,022[1]	806	342	40,368
Brockton,	117,168	14,861	-	71,788	99,658	48,316	15,014	100	7,299	-	-	-	-	-	-	-	-	375,403[2]	71	523	49,996
Cambridge,	6,014	8,135	-	274,591	127,572	127,969	34,313	3,334	46,378	-	26,452	-	3,496	9,679	1,048	989	-	669,970	126	4,690	18,004
Charlestown,	375	12,475	-	136,589	75,067	29,038	10,900	7,515	7,590	301	-	-	-	-	-	-	-	279,850	53	10	969
Chelsea,	5,367	5,079	-	47,907	36,846	25,267	10,113	2,898	1,774	-	-	-	-	-	-	-	-	135,251	25	3,251	7,661
Chicopee,	15,477	28,056	12,200	41,116	28,504	9,205	3,375	6,562	3,440	-	-	-	-	-	-	-	-	147,935	28	95	55,063
Citizens' (Nantucket),	1,320	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	-	-	9,740	1	4,460	-
Citizens' (Quincy),	12,534	13,167	-	29,705	15,600	5,075	-	-	-	-	-	-	-	-	-	-	-	76,081	14	2,161	900
Clinton,	11,453	9,875	16	18,142	25,506	890	1,640	88	420	534	-	-	-	-	-	-	-	69,500[3]	13	860	8,739
Cottage City,	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	-	12,093	2	1,533	-
Danvers,	3,819	14,473	-	13,029	8,948	3,633	-	-	-	-	-	-	-	-	-	-	-	43,902	8	1,662	2,699
Dedham,	4,705	17,201	-	44,275	49,559	21,829	22,000	-	-	-	-	-	-	-	-	-	-	159,569	30	1,169	2,270
East Boston,	-	3,195	-	44,567	67,013	4,590	14,604	11,445	4,900	-	-	-	-	-	-	-	-	150,314	28	2,474	564
Easthampton,	745	7,555	-	6,910	13,070	1,300	-	-	-	-	-	-	-	-	-	-	-	29,580	5	3,180	1,115
Fall River,	27,896	23,163	-	38,063	225,551	118,710	56,054	5,305	13,737	-	13,331	-	-	-	-	-	-	521,810	98	4,370	20,771
Fitchburg,	2,391	8,519	-	50,860	97,070	13,251	12,400	2,000	1,623	-	853	-	-	-	-	-	-	188,967	35	4,167	20,693
Framingham,	2,729	12,034	593	2,093	21,232	10,922	2,548	1,920	-	-	-	-	-	-	-	-	-	54,071	10	1,271	301
Gardner,	1,800	28,601	-	15,858	9,493	15,791	1,600	825	84	-	-	-	-	-	-	-	-	74,052	14	132	2,000
Gloucester,	2,839	6,412	466	19,586	47,698	42,989	8,672	1,070	5,868	-	-	-	-	-	-	-	-	135,595	25	3,595	9,401
Greenfield,	3,231	9,330	-	17,893	2,640	2,640	200	-	-	-	-	-	-	-	-	-	-	35,934	6	4,254	538

[1] Includes 642 feet forty-eight inch main and 941 feet fifty-four inch main. [2] Includes 1,199 feet three-quarter inch main. [3] Includes 936 feet five inch main.

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COMPANY.	Diameter in Inches.																	Total Length in Feet.	Length in Miles and Feet.		Increase during Year (Feet).
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36	42		Miles.	Feet.	
Hadley,	–	515	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	515	–	515	–
Hatfield,	1,800	15,600	500	100	–	–	–	–	–	–	–	–	–	–	–	–	–	18,000	3	2,160	–
Haverhill,	2,330	7,866	40	92,793	65,746	65,498	756	18,328	1,534	–	3,247	–	1,902	–	–	–	–	260,040	49	1,320	18,078
Ipswich,	2,969	12,520	765	2,469	–	1,973	152	–	–	–	–	–	–	–	–	–	–	20,848	3	5,008	617
Lawrence,	–	11,489	1,066	148,559	247,169	87,435	38,083	11,797	16,627	–	3,258	–	432	–	–	–	–	565,915	107	955	21,198
Leominster,	354	5,075	1,320	24,088	38,932	3,692	5,086	116	–	–	–	–	–	–	–	–	–	78,663	14	4,743	3,338
Lexington,	–	10,125	1,850	2,050	4,730	1,680	450	–	–	–	–	–	–	–	–	–	–	20,885	3	5,045	790
Lowell,	3,808	249,319	2,734	61,906	180,084	160,606	35,104	33,455	30,442	1,000	1,542	5,326	1,575	4,275	–	–	–	771,517[1]	146	637	58,208
Lynn,	1,999	11,344	4,228	24,060	201,701	219,519	31,114	10,437	7,768	412	9,011	–	5,155	2,500	–	–	–	529,248	100	1,248	44,624
Malden,	6,448	8,089	–	166,712	326,270	103,966	16,269	14,386	26,766	–	23,022	–	57	1,249	–	–	–	693,234	131	1,554	48,575
Marblehead,	6,346	15,196	–	11,310	3,531	16,215	–	–	–	–	–	–	–	–	–	–	–	52,598	9	5,078	2,143
Marion,	29,483	2,343	457	750	–	–	–	–	–	–	–	–	–	–	–	–	–	34,363[2]	6	2,683	8,400
Marlborough,	57,389	58,460	296	12,460	56,475	5,930	3,100	250	–	–	–	–	–	–	–	–	–	194,360	36	4,280	9,374
Milford,	4,805	6,700	–	9,460	9,800	13,000	3,200	–	–	–	–	–	–	–	–	–	–	46,965	8	4,725	–
Natick,	7,692	2,489	–	26,626	4,467	2,400	–	–	–	–	–	–	–	–	–	–	–	43,674	8	1,434	600
New Bedford,	14,323	4,293	–	162,973	128,420	35,545	6,997	–	20,705	–	1,700	–	640	–	–	–	–	375,596	71	716	47,481
Newburyport,	8,491	17,213	–	32,872	18,601	19,073	1,620	4,260	–	–	–	–	–	–	–	–	–	102,130	19	1,810	10,975
Newton,	–	10,787	–	160,018	302,737	42,904	21,117	52,588	3,750	–	–	–	–	–	–	–	–	593,901	112	2,541	6,799
North Adams,	6,541	9,063	211	62,003	51,770	22,949	1,025	1,959	–	764	–	–	–	–	–	–	–	157,441[3]	29	4,321	6,809
Northampton,	17,232	4,748	–	66,156	45,686	5,106	1,420	60	733	–	320	–	–	–	–	–	–	141,461	26	4,181	4,303
North Attleborough,	401	8,023	–	10,358	25,316	1,592	7,016	–	–	–	–	–	–	–	–	–	–	52,706	9	5,186	7,184
Northfield,	210	3,700	–	757	–	–	–	–	–	–	–	–	–	–	–	–	–	4,667	–	4,667	4,667
Norwood,	791	125	–	–	23,093	8,939	–	4,956	–	–	–	–	–	–	–	–	–	37,904	7	944	149
Otis Co. (Ware),	5,869	12,219	–	1,433	4,099	2,549	1,814	–	–	–	–	–	–	–	–	–	–	28,920[4]	5	2,520	57
People's (Stoneham),	–	–	–	3,396	–	19,034	9,050	8,958	10,390	–	–	–	–	–	–	–	–	50,828	9	3,308	–
Pittsfield,	15,980	21,392	2,210	16,449	99,558	18,818	13,726	4,088	3,644	–	3,414	–	–	–	–	–	–	203,946	38	3,306	8,392
Plymouth,	–	3,995	–	12,900	5,975	6,000	–	–	–	–	–	–	–	–	–	–	–	28,870	5	2,470	5,150
Salem,	2,904	22,940	–	43,774	136,597	47,382	3,902	5,214	5,738	–	3,260	–	–	–	–	–	–	271,711	51	2,431	36,105
Southbridge,	961	1,772	755	9,975	1,695	1,475	–	–	–	–	–	–	–	–	–	–	–	16,633	3	793	1,425

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South Deerfield,	1,900	7,500	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,775[5]	2	1,215	-
South Hadley,	2,396	6,251	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,668	1	4,388	1,174
Spencer,	3,663	29,934	-	16,185	-	5,015	-	-	-	-	-	-	-	-	-	-	-	54,797	10	1,997	230
Springfield,	4,539	14,810	-	156,377	268,681	132,086	19,203	8,599	15,779	-	12,929	-	2,521	-	-	-	-	635,524	120	1,924	61,167
Stoughton,	6,475	13,740	1,500	2,500	1,000	-	-	-	-	-	-	-	-	-	-	-	-	25,999[6]	4	4,879	1,154
Suburban (Revere),	-	6,125	-	-	89,454	25,835	11,553	19,525	-	-	-	-	-	-	-	-	-	152,492	28	4,652	11,388
Sunderland,	5,600	900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	1	1,220	-
Taunton,	385	520	-	63,596	55,698	57,707	13,072	1,366	7,679	6,538	-	-	-	-	-	-	-	206,561	39	641	16,371
Vineyard Haven,	5,674	3,989	-	1,030	-	-	-	-	-	-	-	-	-	-	-	-	-	10,693	2	133	5,263
Waltham,	3,123	1,659	-	102,163	39,664	26,077	1,500	1,460	-	-	-	-	-	-	-	-	-	175,646	33	1,406	5,518
Webster,	2,650	545	-	17,710	2,061	8,720	-	-	-	-	-	-	-	-	-	-	-	31,686	6	6	2,041
Williamstown,	18,302	15,041	-	15,665	10,116	311	-	-	-	-	-	-	-	-	-	-	-	59,435	11	1,355	545
Woburn,	3,303	10,829	-	19,413	6,102	1,900	3,430	-	-	-	-	-	-	-	-	-	-	44,977	8	2,737	413
Worcester County,	6,987	29,705	-	78,816	-	-	-	-	-	-	-	-	-	-	-	-	-	120,437[7]	22	4,277	120,437
Worcester,	7,519	42,291	-	186,408	205,999	120,047	47,229	16,129	6,305	3,164	5,107	6,027	13,397	7,025	-	-	-	666,647	126	1,367	32,956

[1] Includes 341 feet four and one-half inch main.
[2] Includes 1,330 feet three-quarter inch main.
[3] Includes 1,156 feet three-quarter inch main.
[4] Includes 937 feet three-quarter inch main.
[5] Includes 700 feet one-half inch and 1,375 feet three-quarter inch main.
[6] Includes 784 feet three-quarter inch main.
[7] Includes 4,929 feet three-quarter inch main.

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METERS.

The total number of meters in use June 30, 1905, was 304,638, representing a nominal capacity of 1,667,648 lights, being an increase over the previous year of 20,873 meters of a rated capacity of 87,971 lights. Of the total number, 46,105 are prepayment meters, an increase of 13,132 during the year. This type of meter is in use by 48 of the companies.

The following table shows the details concerning numbers and sizes: —

COMPANY.	Number and Size of Meters.																						Total Number in Use June 30, 1905.	Increase during the Year.
	2 L't.	3 L't.	5 L't.	10 L't.	20 L't.	30 L't.	35 L't.	40 L't.	45 L't.	50 L't.	60 L't.	80 L't.	100 L't.	120 L't.	125 L't.	150 L't.	180 L't.	200 L't.	250 L't.	300 L't.	400 L't.	500 L't.		
Adams,	2	568	19	10	11	2	–	–	1	–	3	1	3	–	–	1	–	1	–	–	–	–	622	92
Amesbury,	45	678	18	20	5	1	–	–	–	4	–	–	–	–	–	–	–	1	–	–	1	–	773	161
Amherst,	–	107	4	2	5	–	2	–	1	2	–	–	–	–	–	–	–	–	–	–	–	–	123	21[1]
Arlington,	–	805	108	44	16	3	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	977	54
Athol,	–	185	32	15	9	2	–	–	–	7	–	–	–	–	–	–	–	–	–	–	–	–	250	14
Attleboro,	61	931	51	25	33	14	1	–	1	7	1	–	–	–	–	–	–	–	–	–	–	–	1,125	130
Barre,	–	19	–	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	23	23
Beverly,	2	1,263	48	35	18	2	–	–	6	2	1	1	–	–	–	–	–	1	–	–	–	–	1,379	183
Boston Consolidated,	11	57,468	28,028	13,234	4,218	1,559	–	–	81	505	172	163	201	–	–	88	–	83	19	28	–	–	105,858	4,491
Brockton,	20	3,112	1,976	145	43	14	–	–	1	12	2	4	3	–	–	4	–	–	–	–	–	–	5,336	913
Cambridge,	16	14,399	3,063	513	222	95	–	–	3	47	10	7	29	2	–	7	–	–	–	–	–	–	18,413	1,178
Charlestown,	10	6,461	708	307	60	42	–	–	1	13	7	5	8	–	–	5	–	1	1	–	–	–	7,631[2]	267
Chelsea,	13	2,552	328	55	27	12	–	–	13	1	–	4	1	–	1	3	2	–	1	2	–	–	3,015	329
Chicopee,	23	1,304	77	32	13	10	–	–	4	1	4	–	9	–	–	4	–	–	1	–	–	–	1,482	346
Citizens' (Nantucket),	–	272	9	6	7	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	300	4
Citizens' (Quincy),	6	379	151	16	8	6	–	–	1	1	1	1	–	–	–	–	–	–	1	–	–	–	562	4
Clinton,	3	850	89	31	14	4	–	–	–	1	–	3	2	–	–	5	–	4	–	–	–	–	1,006	113
Cottage City,	–	224	74	5	4	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	312	13
Danvers,	–	294	13	10	3	7	–	–	–	3	–	–	–	–	–	–	–	–	–	–	–	–	330	35
Dedham,	–	1,371	61	19	15	3	–	–	2	6	3	1	–	–	–	1	–	–	–	–	–	–	1,482	104

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East Boston,	421	2,997	542	56	27	11	-	-	-	14	4	1	5	-	-	-	-	1	-	-	-	-	4,079	425
Easthampton,	-	344	17	10	9	6	-	-	4	2	6	2	1	-	-	-	-	-	-	-	-	-	401	56
Fall River,	-	2,196	12,230	390	98	48	-	-	16	14	11	-	10	-	-	5	-	15	12	17	3	2	15,067	348
Fitchburg,	-	2,102	293	69	29	19	-	-	1	16	5	2	9	-	-	1	-	1	-	-	-	-	2,547	325
Framingham,	-	312	223	83	18	5	-	-	-	2	1	1	1	-	-	-	-	1	-	-	-	-	647	40
Gardner,	12	257	83	22	7	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	382	20
Gloucester,	5	1,488	285	75	46	17	-	-	-	9	1	4	-	-	-	1	-	-	-	-	-	-	1,931	141
Greenfield,	8	379	43	30	7	2	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	473	52
Hadley,	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
Hatfield,	-	26	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-
Haverhill,	-	5,219	515	154	86	27	-	-	-	24	-	4	13	-	-	6	-	5	1	-	-	-	6,054	280
Ipswich,	18	104	16	15	6	2	-	-	-	1	-	-	3	-	-	-	-	-	-	-	-	-	165	6
Lawrence,	218	2,450	8,729	203	87	71	-	-	-	40	7	21	30	-	-	7	-	5	-	10	-	-	11,878	1,180
Leominster,	1	811	64	17	7	7	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	908	148
Lexington,	-	109	18	2	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135	6 [1]
Lowell,	65	11,243	4,476	442	176	125	-	-	-	146	5	42	81	-	-	42	-	15	4	-	-	-	16,862	857
Lynn,	2	4,002	9,035	407	185	25	-	-	1	23	9	5	54	-	-	1	-	6	-	-	-	-	13,755	1,651
Malden,	1	7,396	1,060	168	55	21	-	-	1	19	2	8	8	-	-	1	-	1	1	-	-	1	8,743	873
Marblehead,	1	256	47	20	6	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	332	27
Marion,	-	42	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	13
Marlborough,	1	1,163	121	31	8	4	-	-	-	3	1	2	2	-	-	1	-	-	-	-	-	-	1,337	172
Milford,	12	603	47	28	15	-	-	-	3	-	3	1	3	-	-	-	-	-	-	-	-	-	715	33
Natick,	5	703	67	24	11	1	-	-	-	8	2	1	-	-	-	-	-	-	-	-	-	-	822	61
New Bedford,	11	3,135	3,721	238	54	32	-	-	2	9	1	1	9	-	-	-	-	4	-	1	-	-	7,218	1,025
Newburyport,	19	1,049	74	31	19	12	-	-	-	4	-	-	2	-	-	2	-	-	1	1	-	-	1,214	88
Newton,	16	2,125	2,580	771	196	62	-	-	-	34	-	20	7	-	-	16	-	-	2	3	-	-	5,833 [3]	120
North Adams,	-	2,179	115	24	10	1	-	-	8	1	2	5	5	-	-	1	-	1	-	-	-	1	2,353	116
Northampton,	-	1,653	137	38	13	19	-	-	-	17	-	5	3	-	-	1	-	-	-	-	-	-	1,886	103
North Attleborough,	-	493	68	30	12	15	-	-	-	2	-	-	2	-	-	-	-	-	-	-	-	-	622	53
Northfield,	-	14	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	16
Norwood,	-	134	83	22	16	5	-	-	-	8	-	1	2	-	-	1	-	-	-	-	-	-	272	22
Otis Co. (Ware),	9	261	51	17	6	-	-	-	2	-	3	-	4	-	-	-	-	2	-	-	-	-	355	16
People's (Stoneham),	35	185	24	13	5	2	-	-	-	2	1	-	-	-	-	-	-	-	-	-	-	-	267	51 [1]
Pittsfield,	-	944	1,732	95	18	10	-	-	9	3	3	-	-	-	-	2	-	-	-	-	-	-	2,816	248
Plymouth,	68	349	17	15	8	3	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	462	36

[1] Decrease. [2] Includes two 70-light meters. [3] Includes one 75-light meter.

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COMPANY.	Number and Size of Meters.																						Total Number in Use June 30, 1905.	Increase during the Year.
	2 L't.	3 L't.	5 L't.	10 L't.	20 L't.	30 L't.	35 L't.	40 L't.	45 L't.	50 L't.	60 L't.	80 L't.	100 L't.	120 L't.	125 L't.	150 L't.	180 L't.	200 L't.	250 L't.	300 L't.	400 L't.	500 L't.		
Salem,	-	4,061	1,108	138	57	24	-	-	-	17	3	6	5	-	-	-	-	3	-	2	-	-	5,424	546
Southbridge,	19	258	103	20	8	-	1	2	-	1	1	1	1	-	-	-	-	-	-	-	-	-	415	57
South Deerfield,	-	29	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	2
South Hadley,	-	27	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	4
Spencer,	-	503	23	8	3	7	-	-	-	1	5	-	-	-	-	-	-	-	-	-	-	-	550	12
Springfield,	-	9,809	3,309	211	106	1	-	-	55	-	2	2	41	-	-	2	-	-	-	1	-	-	13,539	1,187
Stoughton,	-	175	2	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	13
Suburban (Revere),	-	87	1,898	36	2	3	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	2,027	414
Sunderland,	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
Taunton,	8	2,162	351	125	50	42	-	-	2	17	4	9	9	-	-	4	-	6	-	-	-	-	2,789	218
Vineyard Haven,	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	37
Waltham,	24	1,764	749	59	19	9	-	-	-	8	2	-	7	-	-	-	-	-	-	6	-	-	2,647	230
Webster,	10	634	19	14	1	2	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	681	108
Williamstown,	-	194	11	3	4	-	-	-	5	-	1	1	-	-	-	-	-	1	1	-	-	-	221	22
Woburn,	39	448	67	27	12	5	-	-	-	5	2	1	-	-	-	-	-	-	-	-	-	-	606	7[1]
Worcester County,	-	90	12	2	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105	195
Worcester,	99	12,120	831	321	170	35	-	-	5	74	4	11	28	-	-	4	-	3	2	-	-	-	13,708[2]	998

[1] Decrease.

[2] Includes one 70-light meter.

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Gas Stoves.

In the following table, designed to show the number of gas stoves supplied by the several companies on June 30, 1905, the figures given, although taken from the annual returns, are in many cases necessarily estimates. Those with a * include only stoves leased by the companies and do not include those owned by consumers.

Adams,	397	Lowell,	7,267
Amesbury,	431	Lynn,	14,731
Amherst,	9	Malden,	1,625
Arlington,	468	Marblehead,	120
Athol,	67	Marlborough,	1,101
Attleboro,	380	Milford,	86
Beverly,	723	Natick,	430
Boston Consolidated,	*49,469	New Bedford,	5,510
Brockton,	3,567	Newburyport,	725
Chelsea,	1,000	Newton,	2,292
Chicopee,	1,384	North Adams,	1,691
Citizens' (Nantucket),	75	Northampton,	1,800
Citizens' (Quincy),	220	North Attleborough,	285
Clinton,	538	Norwood,	6
Cottage City,	123	Otis Company (Ware),	272
Danvers,	186	People's (Stoneham),	97
Dedham,	1,589	Pittsfield,	1,869
East Boston,	1,390	Plymouth,	303
Easthampton,	143	Salem,	3,090
Fall River,	15,357	Southbridge,	124
Fitchburg,	1,777	Spencer,	206
Framingham,	832	Springfield,	12,614
Gardner,	187	Stoughton,	64
Gloucester,	1,000	Suburban (Revere),	1,692
Greenfield,	160	Taunton,	1,834
Hadley,	1	Waltham,	1,566
Haverhill,	5,621	Webster,	349
Ipswich,	35	Williamstown,	121
Lawrence,	12,965	Worcester County,	47
Leominster,	602	Worcester,	8,500
Lexington,	25		

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Public Lamps.

The following table shows the number of street lamps supplied June 30, 1905, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Barre,	43	43	-	$20 30	$16 00
Boston Consolidated,	9,354	201	-	1 00	-
Cambridge,	305	15	-	1 00	-
Charlestown,	522	1	-	1 00	-
Chicopee,	29	-	-	1 45	-
Citizens' (Quincy),	16	5	-	85	10
Cottage City,	42	-	-	1 00	-
Dedham,	14	-	3	1 00	-
East Boston,	451	-	-	1 22	-
Fall River,	215	48	-	1 12	-
Gardner,	100	100	-	2 28	1 28
Gloucester,	100	-	-	1 00	-
Hatfield,	21	21	-	15 00	-
Haverhill,	230	3	-	1 23	-
Lawrence,	105	4	-	1 00	-
Lowell,	1,227	97	-	90	-
Marion,	101	37	-	19 05	-
Natick,	84	-	26	1 14	08
New Bedford,	824	73	-	2 53	1 67
Newton,	965	27	-	1 63	86
Northampton,	156	20	-	1 00	-
Norwood,	145	2	-	1 19	12
Otis Co. (Ware),	1	-	-	1 75	-
Southbridge,	1	-	-	1 10	-
South Hadley,	45	6	-	33 75	-
Sunderland,	2	2	-	12 50	-
Taunton,	53	-	17	1 20	-
Vineyard Haven,	32	32	-	16 96	-
Waltham,	6	-	-	1 04	-
Worcester,	562	17	-	1 00	-

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Electric Light.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1905, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1905: —

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Rockland,	11,368	$75,000
1. Adams Gas Light Co.,	Adams,	12,846	17,300
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	8,840	50,300
2. Amherst Gas Co.,	Amherst,	5,313	60,000
3 Athol Gas and Electric Co.,	Athol,	7,197	50,000
Attleborough Steam and Electric Co.,	Attleborough,	12,702	115,000
Ayer Electric Light Co.,	Ayer,	2,386	10,000
4. Beverly Gas and Electric Co.,	Beverly, Wenham,	16,147	194,000
Blackstone Electric Light Co.,	Blackstone,	5,786	10,000
Block Plant Electric Light Co.,	Boston (in part),	-	9,500
5. Boston Consolidated Gas Co.,	Brookline, Boston (in part),	45,242	15,124,600
Bridgewater Electric Co.,	Bridgewater,	6,754	15,000
Cambridge Electric Light Co.,	Cambridge, Belmont,	97,434	700,000
Cape Light, Heat and Power Co.,	Provincetown,	4,362	30,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren, West Brookfield,	17,783	150,000
6. Charlestown Gas and Electric Co.,	Charlestown,	39,983	500,000
7. Chelsea Gas Light Co.,	Chelsea,	37,289	300,000
8 Citizens' Gas, Electric and Power Co. of Nantucket,	Nantucket,	2,930	26,000
9 Clinton Gas Light Co.,	Clinton, Lancaster,	15,511	115,000
Cohasset Electric Co.,	Cohasset, Scituate,	5,324	30,000
10 Cottage City Gas and Electric Light Co.,	Cottage City,	1,138	25,000
Deerfield River Electric Light Co.,	Conway,	1,340	4,700
Douglas Electric Co.,	Douglas,	2,120	7,500
11. Easthampton Gas Co.,	Easthampton,	6,808	30,000
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Boston, Canton, Dedham, Framingham, Holliston, Milton, Natick, Needham, Somerville, Stoneham, Wayland, Wellesley, Westwood, Winchester, Woburn,	722,089	11,488,100
Edison Electric Illuminating Co. of Brockton,	Brockton, Whitman,	54,315	250,000
Fall River Electric Light Co.,	Fall River,	105,762	350,000
12 Fitchburg Gas and Electric Co.,	Fitchburg,	33,021	275,000
Foxboro Electric Co.,	Foxborough,	3,364	16,500
Franklin Electric Light Co.,	Turners Falls,	4,866[1]	10,000
Gardner Electric Light Co.,	Gardner,	12,012	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	30,458	90,000
Grafton Electric Co.,	Grafton, Sutton,	8,225	10,000
Great Barrington Electric Light Co.,	Great Barrington,	6,152	50,000
Greene Electric Light, Power and Mfg. Co.,	Ashburnham,	1,851	16,000
Greenfield Electric Light and Power Co.,	Greenfield,	9,156	135,000
Haverhill Electric Co.,	Haverhill, Groveland,	40,231	260,100
Hyde Park Electric Light Co.,	Hyde Park,	14,510	287,500

[1] Estimated.

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	CORPORATE NAME.	Localities supplied.	Population.	Capital.
	Huntington Electric Light Co.,	Huntington,	1,451	$5,000
13	Lawrence Gas Co.,	Lawrence, No. Andover, Methuen, Andover,	89,972	1,000,000
	Lee Electric Co.,	Lee, Lenox,	7,030	30,000
	Lenox Electric Light Co.,	Lenox, Stockbridge,	5,080	20,000
	Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	15,590	50,000
14	Lexington Gas and Electric Co.,	Lexington, Bedford,	5,738	40,000
	Lowell Electric Light Corporation,	Lowell, Billerica, Chelmsford, Tewksbury,	106,401	650,000
15	Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	89,358	690,000
	Malden Electric Co.,	Malden, Melrose, Medford, Everett,	101,129	425,000
	Manchester Electric Co.,	Manchester,	2,618	116,500
	Marlborough Electric Co.,	Marlborough, Southborough,	16,004	30,000
	Medfield Electric Light and Power Co.,	Medfield, Walpole, Sharon, Norfolk, Millis,	11,743	60,000
	Medway Electric Light and Power Co.,	Medway,	2,650	12,000
	Milford Electric Light and Power Co.,	Milford, Hopedale,	14,153	40,000
	Millbury Electric Co.,	Millbury,	4,631	17,000
	Mill River Electric Light Co.,	Williamsburg,	1,943	15,000
	Montague Electric Light and Power Co.,	Montague,	7,015	2,000[1]
16	New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	78,597	845,000
17	Newburyport Gas and Electric Co.,	Newburyport,	14,675	140,000
18	Newton and Watertown Gas Light Co.,	Newton, Watertown,	48,085	300,000
19	North Adams Gas Light Co.,	North Adams, Clarksburg,	23,350	100,000
	Northampton Electric Lighting Co.,	Northampton,	19,957	117,400
	Orange Electric Light Co.,	Orange,	5,578	45,000
	Pittsfield Electric Co.,	Pittsfield, Dalton,	28,123	150,000
	Plymouth Electric Light Co.,	Plymouth, Kingston,	13,324	90,000
	Quincy Electric Light and Power Co.,	Quincy,	28,076	100,000
	Rawson Light and Power Co.,	Leicester,	3,414	25,000
	Salem Electric Lighting Co.,	Salem, Peabody (in part),	37,627[2]	275,000
20	Southbridge Gas and Electric Co.,	Southbridge,	11,000	50,000
	South Hadley Falls Electric Light Co.,	South Hadley,	5,054	7,000
21	Spencer Gas Co.,	Spencer,	7,121	85,000
22	Stoughton Gas and Electric Co.,	Stoughton,	5,969	24,000
23	Suburban Gas and Electric Co.,	Revere, Winthrop,	19,693	453,000
	Union Electric Light Co.,	Franklin, Norfolk,	6,333	20,000
	United Electric Light Co.,	Springfield, W. Springfield, Longmeadow, Ludlow,	86,486	800,000
	Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	11,281	39,400
24	Waltham Gas Light Co.,	Waltham,	26,282	324,700
	Ware Electric Co.,	Ware,	8,594	40,000
25	Webster Electric Co.,	Webster, Dudley, Oxford,	16,763	80,000
	Westborough Gas and Electric Co.,	Westborough,	5,378	25,000
	Weston Electric Light Co.,	Weston, Wayland,	4,311	30,000
	Weymouth Light and Power Co.,	Weymouth,	11,585	50,000
26	Williamstown Gas Co.,	Williamstown,	4,425	20,000
	Winchendon Electric Light and Power Co.,	Winchendon,	5,933	12,000
	Worcester Electric Light Co.,	Worcester,	128,135	600,000

[1] Par value, $25. [2] Salem only.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: U. S. Adams, Townsend; American Woolen Company, Maynard; Gilbert M. Ballou, Shirley; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; Estate of L. E. Coolidge, Hopkinton; W. O. Loveland, Ashby; Niles Trust Estate, Boston (in part); Randolph and Holbrook Electric Light Company (Estate of Charles Doughty, owner), Randolph; Shelburne Falls Electric Light

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and Power Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent), Boston (in part); G. H. Turner, Charlemont.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1905: —

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Abington and Rockland,	161	161	$75,000
Amesbury,	57	42	42,700
Attleborough,	24	24	115,000
Ayer,	3	3	10,000
Blackstone,	6	4	9,000
Block Plant (Boston),	3	3	9,500
Bridgewater,	13	13	15,000
Cambridge,	104	95	691,200
Cape (Provincetown),	33	3	700
Central Massachusetts (Palmer),	60	33	45,900
Cohasset,	35	35	30,000
Conway,	35	33	24,300
Deerfield River (Conway),	6	6	4,700
Douglas,	5	5	7,500
Edison (Boston),	2,494	1,905	9,216,100
Edison (Brockton),	50	42	235,400
Fall River,	113	102	317,400
Foxboro,	4	3	14,100
Franklin (Turners Falls),	23	22	9,200
Gardner,	12	12	30,000
Gloucester,	11	7	80,400
Grafton,	8	8	10,000
Great Barrington,	11	9	48,800
Greene (Ashburnham),	10	10	16,000
Greenfield,	116	106	127,300
Haverhill,	106	47	119,800
Hyde Park,	15	14	278,500
Huntington,	4	4	5,000
Lee,	45	38	25,200
Lenox,	27	24	13,400
Leominster,	9	9	50,000
Lowell,	327	302	622,800
Malden,	114	38	86,200
Manchester,	37	31	96,500
Marlborough,	10	9	29,500
Medfield,	14	14	60,000
Medway,	17	17	12,000
Milford,	6	6	40,000
Millbury,	21	20	16,900
Mill River (Williamsburg),	4	4	15,000
Montague,	9	9	2,000
Northampton,	47	44	81,100

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COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Orange,	9	8	$35,200
Pittsfield,	63	57	126,400
Plymouth,	9	8	88,000
Quincy,	95	95	100,000
Rawson (Leicester),	4	4	25,000
Salem,	205	194	264,200
South Hadley Falls,	3	3	7,000
Union (Franklin),	8	2	200
United (Springfield),	217	192	688,800
Uxbridge and Northbridge,	16	16	39,400
Ware,	60	58	36,600
Westborough,	16	16	25,000
Weston,	8	8	30,000
Weymouth,	10	9	49,900
Winchendon,	11	11	12,000
Woburn,	3	3	175,000
Worcester,	167	157	577,500

The following table contains a summary of the financial operations of all the electric light central stations in the State, not including the municipal plants, for the year ending June 30, 1904, and for the year ending June 30, 1905: —

	Year ending June 30.	
	1904.	1905.
Income.		
From sale of commercial arc lights by contract,	$222,634 47	$177,388 71
sale of commercial incandescent lights by contract,	373,812 13	184,069 03
sale of commercial arc and incandescent lights by meter,	3,899,443 11	4,471,896 88
sale of public arc lights,	1,470,276 67	1,473,560 30
sale of public incandescent lights,	393,695 10	412,778 69
sale of electric power,	1,208,320 00	1,267,057 45
current sold to other companies,	54,233 81	86,226 95
rent of motors,	5,124 01	2,799 62
rent of fixtures,	8,275 80	8,522 09
rent of meters,	7,931 37	5,188 50
steam heating,	20,215 05	18,777 51
Total,	$7,663,961 52	$8,108,265 73
Expenses.		
1. Coal or other fuel,	$1,108,820 02	$991,698 90
2. Rent of real estate used for plant,	90,078 75	97,820 39
3. Oil and waste,	39,348 41	36,117 41
4. Water,	50,374 58	50,853 49
5. Wages at station,	556,529 79	585,504 16
6. Station repairs,	44,052 44	37,588 52
Amounts carried forward,	$1,889,203 99	$1,799,582 87

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	Year ending June 30.	
	1904.	1905.
Amounts brought forward,	$1,889,203 99	$1,799,582 87
Expenses — *Concluded.*		
7. Steam plant repairs,	113,374 88	118,109 92
8. Electric plant repairs,	103,746 29	85,739 19
9. Apparatus and machinery,	53,244 23	56,322 19
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	232,609 45	251,575 20
11. Repairs and renewals of lines, meters, lamps and motors,	481,647 88	542,910 36
12. Distribution tools and appliances,	51,423 47	43,376 69
13. Carbons,	71,858 64	70,554 37
14. Incandescent lamps,	173,901 43	171,012 86
15. Globes,	9,097 04	4,990 82
16. Directors' allowances,	11,313 14	12,484 07
17. Salaries of officers,	182,993 31	177,975 81
18. General salaries,	249,332 01	275,735 59
19. Rent of offices, if separate from plant,	21,593 63	23,503 46
20. General office expenses,	176,042 22	204,950 01
21. Taxes,	523,027 78	598,035 03
22. Insurance,	105,698 07	128,370 66
23. Law expenses,	60,235 85	57,833 04
24. Claims,	2,977 88	12,594 26
25. Bad debts,	37,605 59	33,231 98
26. Incidental expenses,	11,358 33	16,105 24
27. Current bought,	69,758 27	92,254 49
Total,	$4,632,043 38	$4,777,248 11
Leaving an apparent net profit of	$3,031,918 14	$3,331,017 62
Of this profit, the gas companies made in their electrical departments,	515,579 75	634,690 18
Leaving for the electric light companies,	$2,516,338 39	$2,696,327 44
To which should be added the income from rents, jobbing, etc., amounting to	491,876 56	223,012 79
Making a total of	$3,008,214 95	$2,919,340 23
Against which the following charges were made: —		
Interest,	$424,739 76	$374,918 63
Dividends,	1,543,875 53	1,489,247 70
Depreciation,	199,597 45	312,084 55
Sundry items,	1,305,444 85	836,296 97
	$3,473,657 59	$3,012,547 85
Leaving an apparent deficit for the year of	$465,442 64	$93,207 62

Four[1] of the corporations included above appear not to have earned expenses, and thirty[2] others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of all the companies increased $299,099.48, and those doing only an electric business show an increase during the last year of $179,989.05.

[1] One in 1904. [2] Twenty-six in 1904.

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In Appendix A will be found, under date of June 30, 1905, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1904 and 1905, show the following facts: —

	June 30.	
	1904.	1905.
Assets: —		
Construction accounts, including patent rights and franchises,	$27,233,220 14	$29,012,348 91
Cash on hand,	507,545 69	673,050 05
Due for light and power,	624,889 28	646,218 15
Other accounts due,	102,826 20	68,840 90
Materials, etc.,	730,594 73	796,774 74
Notes receivable,	1,466,344 33	1,571,468 92
Investments,	836,776 32	751,421 20
	$31,502,196 69	$33,520,122 87
Liabilities: —		
Capital,	$17,429,191 65	$18,333,061 65
Bonds,	3,167,500 00	3,107,500 00
Notes payable,	3,478,491 59	3,130,459 41
Unpaid bills,	445,438 66	548,072 99
Unpaid dividends,	289,337 50	316,602 50
Interest due and unpaid,	2,292 54	15,942 69
Interest accrued but not due,	62,417 30	35,144 90
Deposits,	16,007 59	18,772 89
Other items,	4,735,813 96	6,108,794 90
	$29,626,490 79	$31,614,351 93
Reserved and depreciation funds,	1,359,602 17	918,408 39
	$30,986,092 96	$32,532,760 32
Surplus,	516,103 73	987,362 55
	$31,502,196 69	$33,520,122 87
Of these companies —		
50[1] show an aggregate surplus of	$1,154,157 64	$1,261,710 31
12[2] show an aggregate deficit of	638,053 91	274,347 76
Leaving total net surplus as shown above,	$516,103 73	$987,362 55
Which added to reserves carried as liabilities,	1,359,602 17	918,408 39
Would show an actual surplus of	$1,875,705 90	$1,905,770 94
Equivalent to per cent. on capital of about	10.76	10.40

[1] Forty-nine in 1904. [2] Fifteen in 1904.

The following table shows the value of the plant of each electric company, as assessed by the local authorities: —

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COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	$58,500	Leominster,	$71,300
Adams, U. S. (Townsend),	2,500	Loveland, W. O. (Ashby),	1,000
American Woolen (Maynard),	23,000	Lowell,	661,400
Amesbury,	25,550	Malden,	585,600
Attleborough,	114,900	Manchester,	99,000
Ayer,	6,400	Marlborough,	128,515
Blackstone,	16,400	Medfield,	77,600
Bridgewater,	15,000	Milford,	39,855
Cambridge,	820,500	Millbury,	14,150
Cape (Provincetown),	37,000	Mill River (Williamsburg),	11,100
Central Mass. (Palmer),	41,420	Montague,	1,500
Chester,	2,550	Northampton,	70,500
Cohasset,	2,250	Orange,	21,375
Coolidge, L. E., Estate of (Woodville),	2,000	Pittsfield,	162,110
Edison (Boston),	12,803,125	Plymouth,	56,250
Edison (Brockton),	187,500	Quincy,	239,625
Fall River,	414,200	Randolph,	19,000
Foxborough,	10,300	Rawson (Leicester),	10,000
Franklin (Turners Falls),	9,000	Salem,	345,300
Gardner,	35,550	Shelburne Falls,	6,000
Gloucester,	142,600	South Hadley Falls,	7,000
Grafton,	3,525	Turner, G. H. (Charlemont),	500
Great Barrington,	12,000	Union (Franklin),	15,600
Greene (Ashburnham),	16,200	United (Springfield),	883,400
Greenfield,	154,500	Uxbridge and Northbridge,	47,600
Haverhill,	228,675	Ware,	33,100
Hyde Park,	147,950	Westborough,	17,625
Huntington,	2,500	Weston,	30,000
Lee,	14,375	Weymouth,	50,500
Lenox,	5,000	Winchendon,	7,000
		Worcester,	972,600

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants: —

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland,	$1,609 98	Clinton,	$803 15
Adams,	416 95	Cohasset,	184 47
Adams, U. S. (Townsend),	41 47	Conway,	91 91
American Woolen (Maynard),	354 49	Coolidge, L. E., Estate of (Woodville),	45 84
Amesbury,	655 61	Cottage City,	137 73
Amherst,	808 53	Douglas,	124 79
Athol,	639 67	Easthampton,	171 88
Attleborough,	1,766 88	Edison (Boston),	366,450 05
Ayer,	117 70	Edison (Brockton),	5,514 23
Beverly,	2,174 51	Fall River,	8,766 30
Blackstone,	345 33	Fitchburg,	5,258 88
Block Plant (Boston),	131 45	Foxborough,	309 24
Bridgewater,	236 78	Franklin (Turners Falls),	195 68
Brookline,	6,906 09	Gardner,	981 61
Cambridge,	16,239 56	Gloucester,	2,838 40
Cape (Provincetown),	19 00	Grafton,	102 88
Central Mass. (Palmer),	916 29	Great Barrington,	889 78
Charlestown,	1,663 19	Greene (Ashburnham),	73 40
Chelsea,	4,767 74	Greenfield,	3,644 63
Chester,	56 42		

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COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Haverhill,	$3,815 32	Plymouth,	$1,057 59
Hyde Park,	4,784 48	Quincy,	4,453 28
Lawrence,	6,113 52	Randolph,	510 46
Lee,	373 49	Rawson (Leicester),	358 38
Lenox,	385 42	Salem,	7,132 32
Leominster,	1,256 99	Shelburne Falls,	133 04
Lexington,	384 76	Southbridge,	663 47
Loveland, W. O. (Ashby),	10 71	South Hadley Falls,	147 30
Lowell,	20,523 96	Spencer,	109 11
Lynn,	11,345 91	Stoughton,	141 21
Malden,	10,107 38	Suburban (Revere),	7,552 63
Manchester,	1,257 91	Turner, G. H. (Charlemont),	15 65
Marlborough,	1,542 86	Union (Franklin),	322 29
Medfield,	1,259 29	United (Springfield),	19,888 79
Medway,	54 59	Uxbridge and Northbridge,	866 35
Milford,	546 53	Waltham,	3,300 74
Millbury,	321 81	Ware,	815 59
Mill River (Williamsburg),	229 15	Webster,	823 98
Montague,	35 27	Westborough,	371 42
Nantucket,	249 19	Weston,	118 59
New Bedford,	10,127 39	Weymouth,	1,116 00
Newburyport,	1,539 85	Whitman,	64 89
Newton,	3,860 60	Williamstown,	187 21
North Adams,	2,569 68	Winchendon,	285 96
Northampton,	2,077 40	Woburn,	2,960 00
Orange,	502 82	Worcester,	19,200 99
Pittsfield,	3,556 05		

Dividends.

The dividends declared by the several electric companies are shown in the following table: —

COMPANY.	Rate Per Cent.		Amount of Dividends.
	1904.	1905.	
Abington and Rockland,	5	5	$3,750 00
Amesbury,	–[1]	–[1]	–
Attleborough,	6	4	4,600 00
Ayer,	6	6	600 00
Blackstone,	6	6	600 00
Block Plant (Boston),	–[1]	–[1]	–
Bridgewater,	–[1]	–[1]	–
Cambridge,	6	8	56,000 00
Cape (Provincetown),	–	–[1]	–
Central Massachusetts (Palmer),	–[1]	–[1]	–
Cohasset,	–[1]	–[1]	–
Deerfield River (Conway),	–	–[1]	–
Douglas,	–[1]	–[1]	–
Edison (Boston),	10[2]	10[3]	1,070,770 00
Edison (Brockton),	5	5	12,500 00
Fall River,	7	7	24,500 00
Foxborough,	–[1]	–[1]	–
Franklin (Turners Falls),	6	6	600 00

[1] No dividend declared.
[2] 2½ per cent. on $9,493,500; 5 per cent. on $9,490,100; 2½ per cent. on $10,444,500.
[3] 2½ per cent. on $10,440,500; 5 per cent. on $10,449,100; 2½ per cent. on $11,488,100.

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COMPANY.	Rate per Cent. 1904.	Rate per Cent. 1905.	Amount of Dividends.
Gardner,	10	10	$3,000 00
Gloucester,	7 [1]	7	6,300 00
Grafton,	– [2]	– [2]	–
Great Barrington,	8	9½	4,750 00
Greene (Ashburnham),	–	– [2]	–
Greenfield,	6	6	6,000 00
Haverhill,	8	9½ [3]	16,432 20
Huntington,	–	– [2]	–
Hyde Park,	7	8	23,000 00
Lee,	5	5	1,500 00
Lenox,	6	6	1,200 00
Leominster,	– [2]	– [2]	–
Lowell,	8	8 [4]	50,000 00
Malden,	8 [5]	9 [6]	38,142 50
Manchester,	–	– [2]	–
Marlborough,	– [2]	– [2]	–
Medfield,	– [2]	– [2]	–
Medway,	– [2]	– [2]	–
Milford,	6	6	2,400 00
Millbury,	– [2]	– [2]	–
Mill River (Williamsburg),	– [2]	– [2]	–
Montague,	– [2]	– [2]	–
Northampton,	8	8	9,392 00
Orange,	2	4	1,800 00
Pittsfield,	8	8	8,000 00
Plymouth,	– [2]	– [2]	–
Quincy,	5	6	6,000 00
Rawson (Leicester),	– [2]	– [2]	–
Salem,	6	7½	20,625 00
South Hadley Falls,	– [2]	– [2]	–
Union (Franklin),	– [2]	– [2]	–
United (Springfield),	8	8	64,000 00
Uxbridge and Northbridge,	– [2]	– [2]	–
Ware,	6	6	2,400 00
Westborough,	4	4	1,000 00
Weston,	6	9	1,080 00
Weymouth,	– [2]	– [2]	–
Winchendon,	– [2]	– [2]	–
Woburn,	– [2]	– [2]	–
Worcester,	8	8	48,000 00

[1] 3½ per cent. on $70,000; 3½ per cent. on $90,000.
[2] No dividend declared.
[3] 7½ per cent. on $153,000; 2 per cent. on $260,100.
[4] 4 per cent. on $600,000; 4 per cent. on $650,000.
[5] 6 per cent. on $325,000; 2 per cent. on $397,700.
[6] 2½ per cent. on $420,700; 6½ per cent. on $425,000.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1902, 1903, 1904 and 1905: —

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	1902.	1903.	1904.	1905.
10 candle-power,	600	600	600	600
16 " "	1,042,376	1,221,132	1,301,840	1,555,496
20 " "	800	800	800	800
32 " "	–	7,200	7,200	7,200
4,000 " "	6	–	–	–
2,000 " "	12,179	10,623	10,058	10,058
1,200 " "	13,238	10,758	10,248	9,068
1,600 " "	60	60	60	–
800 " "	140	140	140	140

The following table shows the total rated horse-power of boilers and engines, and the capacity of dynamos for light and power installed by the different companies on June 30 last: —

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	Dynamo Capacity.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	
Abington and Rockland,	600	725	6,000	16	300	–
Adams,	– [1]	–	1,200 [2]	32	30	–
Adams, U. S. (Townsend),	80 [3]	50	740	16	37	–
American Woolen Co. (Maynard),	– [4]	925	6,000	32	600	–
Amesbury,	375	525	6,000	16	230	372 [5]
Amherst,	250	890	50 12,200	2,000 16	635	–
Athol,	400	615	4,900	16	245	330 [6]
Attleborough,	999 [7]	1,350	–	–	864	–
Ayer,	125	300	2,200	16	110	–
Ballou, G. M. (Shirley),	125	100	1,350	16	75	–
Beverly,	378	525	280 7,500	1,200 16	538	90
Blackstone,	150 [2]	215 [2]	155 [2] 900 [2]	2,000 16	159	–
Block Plant (Boston),	238	447	4,200	16	252½	40
Boston Consolidated,	1,375	3,150	39,000	16	1,950	200
Bridgewater,	200	80	35 750	1,200 16	– [8]	–
Cambridge,	1,600	4,775 [9]	120 [10] 41,000	1,200 16	2,100	250
Cape (Provincetown),	–	120 [11]	1,800	16	90	–
Central Mass. (Palmer),	662 [12]	950 [13]	225 4,000	1,200 16	375	825 [13]
Charlestown,	– [1]	–	– [1]	–	–	–
Chelsea,	800	1,794	23,700	16	1,185	105
Chester,	–	15 [14]	390	16	– [8]	–
Citizens' (Nantucket),	280	85	50 650	1,200 16	205	–

[1] All current purchased.
[2] Not in use; current purchased.
[3] Also one water wheel, 103 horse-power.
[4] Steam supplied from mill battery.
[5] Operated by the company; includes five belonging to street railway.
[6] Operated by the company; includes two belonging to street railway.
[7] Also two water wheels, 79 horse-power.
[8] Not stated.
[9] 1,025 horse-power not in use.
[10] Not in use.
[11] Petroleum engine.
[12] Also six water wheels, 735 horse-power; two boilers and two water wheels operated by company and owned by street railway.
[13] Operated by company and owned by street railway.
[14] Gasoline engine; also one water wheel, 52 horse-power.

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COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	Dynamo Capacity. Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	Power Generators (K. W. Capacity).
Clinton,	250	536	235 4,600	1,200 16	326½	-
Cohasset,	350	230	3,650	16	195	-
Coolidge, L. E., Estate of (Woodville),	- [1]	-	800	16	- [2]	-
Cottage City,	125	190	100	1,200	34	90
Deerfield River (Conway),	- [3]	-	- [3]	-	-	-
Douglas,	- [3]	-	- [3]	-	-	-
Easthampton,	60	45	50	1,200	17½	-
Edison (Boston),	24,867	49,025	5,408 205 585,540	2,000 1,200 16	34,601½	1,480
Edison (Brockton),	1,300	2,560	700 23,950	1,200 16	1,774	-
Fall River,	1,400	3,365	900 188 29,660	2,000 1,200 16	2,127½	-
Fitchburg,	774	1,500	20,000	16	1,000	-
Foxborough,	200	150	2,000	16	120	-
Franklin (Turners Falls),	- [4]	-	30 600	2,000 10	45	-
Gardner,	330	480	190 5,900	1,200 16	360	70
Gloucester,	500	900	9,000	16	500	160
Grafton,	- [3]	-	1,000	16	50	-
Great Barrington,	150 [5]	150	13,560	16	678	72
Greene (Ashburnham),	125 [6]	175	2,000	16	125	-
Greenfield,	750	1,100 [7]	95 37,312	1,200 16	1,374	400 [8]
Haverhill,	600	3,150	240 10,714	2,000 16	656	900
Huntington,	125 [9]	80	900	16	45	-
Hyde Park,	1,475	2,750	295 5,900	2,000 16	463	1,837
Lawrence,	2,056 [10]	2,315	510 850 800 36,800	2,000 1,200 20 16	2,667	-
Lee,	350 [11]	205	5,850	16	300	-
Lenox,	- [3]	-	- [3]	-	-	-
Leominster,	600	700	355 11,400	1,200 16	699	-
Lexington,	300	485	7,000	16	360	-
Loveland, W. O. (Ashby),	60 [12]	60	650	16	35	-
Lowell,	1,651	4,700	24,370	16	2,085	1,450
Lynn,	1,950	4,300	420 280 53,000	2,000 1,200 16	2,905	480
Malden,	1,910	2,499	-	-	2,550	-
Manchester,	- [3]	-	- [3]	-	-	-
Marlborough,	375	676	150 8,200	1,200 16	512	-
Medfield,	375	525	7,600	16	410	-
Medway,	- [3]	-	- [3]	-	-	-

[1] Power purchased.
[2] Not stated.
[3] All current purchased.
[4] Two water wheels, 100 horse-power.
[5] Also six water wheels, 1,155 horse-power.
[6] Also one water wheel, 236 horse-power.
[7] Also two water wheels, 1,600 horse-power.
[8] Operated by company and owned by street railway.
[9] Also water power leased.
[10] Also four water wheels, 1,691 horse-power.
[11] Also one water wheel, 145 horse-power.
[12] Also one water wheel, 60 horse-power.

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COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	Dynamo Capacity. Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	Power Generators (K. W. Capacity).
Milford,	– [1]	–	5,000	16	250	–
Millbury,	130 [2]	250 [2]	1,200 [2]	16	90	–
Mill River (Williamsburg),	100	100	1,700	16	72	–
Montague,	– [3]	–	320	16	20	–
New Bedford,	1,066	1,600	430 17,500	1,200 16	1,310	262
Newburyport,	300	435	220 3,800	1,200 16	305	–
Newton,	1,515	1,385	480 12,800	1,200 16	802	–
Niles Estate (Boston),	400	156	1,440	16	60	–
North Adams,	1,300	2,125	900 16,000	2,000 16	1,259	200
Northampton,	600	1,050	270 9,600	1,200 16	570½	120
Orange,	120 [4]	185	50 4,150	1,200 16	224	–
Pittsfield,	1,050	1,700	14,280	16	840	190
Plymouth,	550	625	3,500	16	210	330
Quincy,	400	690	9,000	16	450	–
Randolph,	250	569	4,650	16	364	–
Rawson (Leicester),	– [1]	–	3,000	16	– [5]	–
Salem,	1,000	2,385	40,050	16	2,025 [6]	377
Shelburne Falls,	–	45 [7]	1,200	16	60	–
Southbridge,	360	335	3,500	16	180	–
South Hadley Falls,	– [8]	100	3,000	16	150	–
Spencer,	100	100	110 650	1,200 16	75	–
Steam and Power (Boston),	347	330	4,400	16	275	–
Stoughton,	250	250	140 2,000	800 16	170	–
Suburban (Revere),	1,200	1,936	28,000	16	1,400	–
Turner, G. H. (Charlemont),	– [9]	–	640	16	35	–
Union (Franklin),	350	225	165 2,800	1,200 16	210½	–
United (Springfield),	2,900 [10]	4,820	–	–	6,540	2,089
Uxbridge and Northbridge,	400	956	15,900	16	820	330
Waltham,	1,000	1,625	385 5,900	1,200 16	450	710
Ware,	250	250	–	–	250	–
Webster,	300	690	130 7,500	1,200 16	453	–
Westborough,	160	150	3,000	16	150	–
Weston,	– [11]	250	4,100	16	225	–
Weymouth,	450 [12]	875	15,000	16	750	–
Winchendon,	– [13]	125	3,000	16	135	–
Williamstown,	– [14]	–	– [14]	–	–	–
Worcester,	1,500	4,400	1,150 720 49,000	2,000 1,200 16	3,615	600

[1] Electric power purchased from street railway.
[2] Not in use; current purchased.
[3] One water wheel, 20 horse-power.
[4] Also three water wheels, 380 horse-power.
[5] Not stated.
[6] 440 kilowatts not in use.
[7] Gasoline engine; also one water wheel, 85 horse-power.
[8] Steam and water power bought.
[9] Water wheel, 100 horse-power, leased.
[10] Three water wheels, 2,835 horse-power.
[11] Steam supplied by Weston Water Company.
[12] Also two water wheels, 400 horse-power, leased.
[13] Three water wheels, 300 horse-power, leased and power bought.
[14] All current purchased.

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The following table shows the quantities of coal and other materials used by the several companies during the year of the returns: —

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Abington and Rockland,	875	–	–	–	1,460
Adams,	– [1]	–	–	–	4,000
Adams, U. S. (Townsend),	–	–	150¾ [2]	–	–
American Woolen Co. (Maynard),	– [3]	–	–	–	480
Amesbury,	1,400 [4]	849	–	–	1,952
Amherst,	1,089	–	–	–	1,350
Athol,	1,099 [5]	35¾	–	–	1,827
Attleborough,	2,777	–	–	–	4,600
Ayer,	404½	–	296	–	525
Ballou, G. M. (Shirley),	180	–	–	–	–
Beverly,	1,107	–	–	506	12,000
Blackstone,	– [1]	–	–	–	1,900
Block Plant (Boston),	1,674	1,323	–	–	1,200
Boston Consolidated,	–	–	–	270 [6]	900 [6]
Bridgewater,	320	–	–	–	4,740
Brookline,	1,390 [7]	–	–	6,547 [7]	27,428 [7]
Cambridge,	6,938	–	–	–	27,119
Cape (Provincetown),	– [8]	–	–	–	–
Central Massachusetts (Palmer),	1,920	–	–	–	11,884
Charlestown,	– [1]	–	–	–	–
Chelsea,	1,855	–	–	43	15,700
Chester,	– [9]	–	–	–	–
Citizens' (Nantucket),	62 [10]	–	–	–	– [11]
Clinton,	597	–	–	327	4,739
Cohasset,	359	77	–	–	168
Coolidge, L. E., Estate of (Woodville),	– [3]	–	–	–	–
Cottage City,	158	–	–	–	4,500
Deerfield River (Conway),	– [1]	–	–	–	100
Douglas,	– [1]	–	–	–	–
Easthampton,	107	–	–	5,162 [12]	10,800
Edison (Boston),	79,816	–	–	–	350,722
Edison (Brockton),	5,579	45	–	–	48,019
Fall River,	6,784½	–	–	–	653,303
Fitchburg,	2,330	–	–	1,532	16,908
Foxborough,	351	–	–	–	600
Franklin (Turners Falls),	– [13]	–	–	–	8,500
Gardner,	1,263	–	–	–	2,285
Gloucester,	1,967	488	–	–	4,379
Grafton,	– [1]	–	–	–	–
Great Barrington,	37 [14]	–	1½	–	175
Greene (Ashburnham),	34 [14]	–	116	–	–
Greenfield,	1,835 [14]	–	–	–	20,000
Haverhill,	4,272	798½	–	–	– [11]
Huntington,	– [15]	–	–	–	–
Hyde Park,	3,086	5,301	–	–	76,983
Lawrence,	1,777 [14]	–	–	398	201,279
Lee,	642	–	–	–	25
Lenox,	– [1]	–	–	–	–
Leominster,	2,027	–	–	–	31,647

[1] Current bought and delivered at wires of company.
[2] Also 313¾ cords sawdust and shavings.
[3] Power purchased.
[4] Also 41 loads shavings.
[5] Also waste wood, sawdust and shavings valued at $401.44.
[6] For fifteen days only.
[7] For eleven and one-half months.
[8] 20,150 gallons petroleum for running engine.
[9] 1,458 gallons gasoline for running engine.
[10] For two months.
[11] No record.
[12] Bushels.
[13] Operated by water power.
[14] Also operated by water power.
[15] Water power leased.

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COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Lexington,	727	–	–	–	500
Loveland, W. O. (Ashby),	–	–	155 [1]	–	–
Lowell,	7,857	–	–	–	53,957
Lynn,	6,835 [2]	–	–	1,688	180,500
Malden,	5,146½	–	–	–	28,135
Manchester,	– [3]	–	–	–	–
Marlborough,	1,212	589½	–	–	24,622
Medfield,	966½	–	–	–	–
Medway,	– [3]	–	–	–	–
Milford,	– [4]	–	–	–	2,570
Millbury,	– [3]	–	–	–	799
Mill River (Williamsburg),	307	–	–	–	–
Montague,	– [5]	–	–	–	–
Nantucket,	394 [6]	–	–	–	– [7]
New Bedford,	2,907 [8]	65	–	429	11,187
Newburyport,	915	–	–	28,300 [9]	3,700
Newton,	4,145	–	–	638	106,000
Niles Estate (Boston),	577	–	–	–	–
North Adams,	3,408 [10]	–	–	3,055	14,000
Northampton,	2,654	–	–	–	8,083
Orange,	73 [1]	–	15½	–	8,377
Pittsfield,	9,389	–	–	–	8,707
Plymouth,	1,570	–	–	–	1,700
Quincy,	1,477	349	–	–	4,785
Randolph,	943	117½	–	–	475
Rawson (Leicester),	– [4]	–	–	–	–
Salem,	4,509	–	–	–	29,840
Shelburne Falls,	– [11]	–	–	–	310
Southbridge,	282	–	–	–	1,330
South Hadley Falls,	– [12]	–	–	–	–
Spencer,	293	–	–	–	1,342
Stoughton,	989	91	2	–	2,200
Suburban (Revere),	1,732	436	–	–	22,342
Turner, G. H. (Charlemont),	– [13]	–	–	–	–
Union (Franklin),	1,059	–	–	–	11,811
United (Springfield),	5,799 [1]	–	–	2,200 [9]	83,720
Uxbridge and Northbridge,	2,369	–	–	–	738
Waltham,	3,288	–	–	1,427	72,550
Ware,	599½	–	–	–	2,846
Webster,	1,695	35	–	–	58,800
Westborough,	411	–	41	–	658
Weston,	– [14]	–	–	–	30
Weymouth,	1,516 [1]	784	–	–	920
Whitman,	88 [15]	–	–	–	2,579 [15]
Williamstown,	– [3]	–	–	–	1,000
Winchendon,	– [13]	–	–	–	1,040
Woburn,	2,680	–	–	–	– [7]
Worcester,	6,511	–	–	–	551,300

[1] Also operated by water power.
[2] Also 2,278 barrels tar.
[3] Current bought and delivered at wires of company.
[4] Electric power purchased.
[5] Operated by water power.
[6] For ten months.
[7] No record.
[8] Also 617 barrels tar.
[9] Bushels.
[10] Also 1,498 barrels tar.
[11] 1,022 gallons gasoline for running engine.
[12] Steam and water power bought.
[13] Water power leased.
[14] Power purchased.
[15] For two months only.

The following table shows the total length of wire; the length of underground conduit, the length of wire in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last: —

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COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	647,325	-	-	1,750	25	205,150
Adams,	353,250	-	-	380	135	70,100
Adams, U. S. (Townsend),	93,257	-	-	227	6	27,658
American Woolen Co. (Maynard),	117,173	-	-	290	32	37,500
Amesbury,	300,710	-	-	651	30	90,315
Amherst,	421,900	-	-	660	160	82,200
Athol,	114,480	-	-	490	-	59,400
Attleborough,	560,420	-	-	994	74	204,572
Ayer,	155,877	-	-	310	8	51,900
Ballou, G. M. (Shirley),	60,100	-	-	167	1	30,000
Beverly,	854,109	-	-	1,824	-	218,385
Blackstone,	190,972	-	-	423	-	57,000
Block Plant (Boston),	45,183	-	-	-	-	-
Boston Consolidated,	2,332,360	33,242	157,370	2,924	452	337,485
Bridgewater,	101,480	-	-	212	1	96,360
Cambridge,	2,606,858	-	-	3,221	214	324,387
Cape (Provincetown),	101,111	-	-	240	-	32,096
Central Massachusetts (Palmer),	721,300	-	-	1,953	50	228,665
Charlestown,	228,805	2,760	-	729	36	48,490
Chelsea,	608,127	208	416	1,448	-	158,400
Chester,	28,140	-	-	44	4	7,400
Citizens' (Nantucket),	212,240	-	-	-[1]	-	43,000
Clinton,	488,357	-	-	1,334	24	182,700
Cohasset,	372,180	9,000	9,000	998	28	108,698
Coolidge, L. E., Estate of (Woodville),	43,364	-	-	163	-	21,182
Cottage City,	417,033	-	-	146	65	42,240
Deerfield River (Conway),	100,640	-	-	104	116	15,840
Douglas,	92,208	-	-	253	1	29,440
Easthampton,	47,400	-	-	261	-	47,400
Edison (Boston),	19,726,997	922,221	6,837,761	20,807	1,901	-[1]
Edison (Brockton),	1,448,009	18,503	68,364	2,711	44	453,430
Fall River,	1,832,290	53,119	291,800	3,030	238	454,000
Fitchburg,	887,100	-	-	1,645	40	187,000
Foxborough,	119,685	-	-	310	15	46,850
Franklin (Turners Falls),	25,000	-	-	108	15	12,000
Gardner,	405,967	-	-	584	155	67,197
Gloucester,	1,077,150	1,800	24,400	2,250	300	792,000
Grafton,	349,071	-	-	964	110	112,688
Great Barrington,	506,621	-	-	512	158	225,745
Greene (Ashburnham),	165,377	-	-	328	12	42,024
Greenfield,	657,347	-	-	704	76	104,200
Haverhill,	835,338	-	-	1,184	17	-[1]
Huntington,	4,000	-	-	33	-	4,000
Hyde Park,	628,111	-	-	1,210	67	122,467
Lawrence,	2,340,790	13,890	59,490	4,273	69	476,602
Lee,	360,113	-	-	761	12	105,730
Lenox,	53,832	53,863	53,832	-	-	-
Leominster,	718,480	130	260	1,061	26	121,540
Lexington,	414,475	-	-	1,126	55	175,000
Loveland, W. O. (Ashby),	42,270	-	-	139	8	18,480
Lowell,	2,277,889	21,050	323,511	2,034	-	406,521
Lynn,	3,048,940	26,679	51,750	6,736	-	761,000

[1] Unknown.

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COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Malden,	3,900,800	1,000	500	7,794	25	950,000
Manchester,	46,439	45,762	46,439	7	-	750
Marlborough,	479,263	-	-	1,090	173	139,639
Medfield,	2,487,387	-	-	1,717	43	389,247
Medway,	92,979	-	-	119	-	39,086
Milford,	306,469	-	-	483	19	70,000
Millbury,	201,532	-	-	331	14	53,369
Mill River (Williamsburg),	109,561	-	-	250	3	30,000
Montague,	28,492	-	-	60	5	7,500
New Bedford,	1,039,363	25,783	156,422	1,379	86	196,146
Newburyport,	233,210	-	-	600	-	100,000
Newton,	2,033,618	-	-	5,182	-	651,390
Niles Estate (Boston),	3,060	-	-	-	-	-
North Adams,	1,116,500	-	-	710	336	150,000
Northampton,	515,100	-	-	990	143	160,135
Orange,	264,912	-	-	449	51	91,015
Pittsfield,	1,152,555	543	2,206	2,676	402	348,875
Plymouth,	403,216	-	-	1,223	44	124,480
Quincy,	1,064,000	-	-	2,650	26	253,300
Randolph,	179,326	-	-	425	-	-[1]
Rawson (Leicester),	234,773	-	-	698	13	70,450
Salem,	1,044,108	-	-	2,442	125	266,250
Shelburne Falls,	172,825	-	-	276	4	34,000
Southbridge,	196,680	-	-	581	-	91,220
South Hadley Falls,	93,366	-	-	412	-	62,483
Spencer,	126,688	-	-	564	7	65,000
Steam and Power Co. (Boston),	-	-	-	-	-	-
Stoughton,	215,185	-	-	325	-	83,855
Suburban (Revere),	1,644,130	6,670	6,691	1,976	206	254,766
Turner, G. H. (Charlemont),	19,540	-	-	41	-	10,560
Union (Franklin),	208,695	-	-	487	44	68,600
United (Springfield),	3,925,275	160,105	752,471	2,310	180	432,773
Uxbridge and Northbridge,	803,016	-	-	1,218	278	158,680
Waltham,	1,072,785	-	-	1,761	136	179,454
Ware,	95,675	-	-	352	27	24,753
Webster,	530,223	-	-	1,373	2	164,296
Westborough,	179,698	-	-	442	-	67,637
Weston,	682,000	-	-	1,075	135	179,000
Weymouth,	666,187	-	-	1,295	15	220,398
Williamstown,	153,300	-	-	268	4	48,300
Winchendon,	243,733	1,960	1,960	583	59	78,710
Worcester,	4,522,167	201,037	2,132,316	4,395	592	221,491

[1] Unknown.

The following table shows the number of motors supplied on lighting and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1905: —

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COMPANY.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland,	14	-	76	-	-	70
Adams,	7	-	19	-	-	136
Adams, U. S. (Townsend),	1	-	½	-	-	-
American Woolen Co. (Maynard),	-	3	3	-	-	13
Amesbury,	-	34	248	-	-	71
Amherst,	6	-	17½	-	-	53
Athol,	-	11	72½	-	-	79
Attleborough,	153	-	848	-	-	192
Ayer,	-	-	-	-	-	19
Ballou, G. M. (Shirley),	-	-	-	-	-	-
Beverly,	-	12	61⅝	-	-	346
Blackstone,	-	-	-	-	-	39
Block Plant (Boston),	27	-	163	-	-	54
Boston Consolidated,	10	75	400⅝	-	-	623
Bridgewater,	-	-	-	35	-	-
Cambridge,	175	151	1,640	-	-	720
Cape (Provincetown),	-	-	-	-	-	-
Central Massachusetts (Palmer),	-	-	-	-	57	-
Charlestown,	50	-	217¾	-	-	290
Chelsea,	17	42	812½	-	-	340
Chester,	8	-	1	-	-	-
Citizens' (Nantucket),	1	-	⅛	3	15	4
Clinton,	-	-	-	-	-	104
Cohasset,	-	-	-	-	-	7
Coolidge, L. E., Estate of (Woodville),	-	-	-	-	-	-
Cottage City,	-	-	-	86	-	-
Deerfield River (Conway),	-	-	-	-	-	4
Douglas,	-	-	-	-	-	-
Easthampton,	-	-	-	-	53	-
Edison (Boston),	7,461	-	26,416	181	-	9,601
Edison (Brockton),	139	-	614¾	40	28	1,003
Fall River,	457	-	774½	62	830	517
Fitchburg,	7	89	948 7/12	-	-	407
Foxborough,	-	-	-	-	-	6
Franklin (Turners Falls),	-	-	-	30	-	-
Gardner,	-	42	122	-	-	94
Gloucester,	6	79	504½	-	-	221
Grafton,	-	-	-	-	-	-
Great Barrington,	10	12	225¾	-	-	18
Greene (Ashburnham),	2	-	½	-	-	-
Greenfield,	70	-	183¾	28	22	29
Haverhill,	120	169	1,657	-	208	257
Huntington,	-	-	-	-	-	4
Hyde Park,	-	-	-	24	153	75
Lawrence,	526	-	1,141⅜	139	294	433
Lee,	2	-	3	-	-	2
Lenox,	-	-	-	-	-	-
Leominster,	-	37	201	-	56	150
Lexington,	-	-	-	-	-	39
Loveland, W. O. (Ashby),	-	-	-	-	-	-
Lowell,	-	425	3,446⅛	-	-	1,384
Lynn,	175	49	1,479½	-	229	976
Malden,	46	84	574¾	-	-	607
Manchester,	-	-	-	-	-	-
Marlborough,	-	-	-	2	54	49

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COMPANY.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Medfield,	3	–	4	–	–	–
Medway,	–	–	–	–	–	–
Milford,	11	–	21	–	–	87
Millbury,	1	–	½	–	–	38
Mill River (Williamsburg),	–	–	–	–	–	1
Montague,	–	–	–	–	–	–
New Bedford,	230	36	455	–	–	521
Newburyport,	11	–	69	–	–	175
Newton,	40	–	108	38	197	40
Niles Estate (Boston),	20	–	4⅝	6	–	5
North Adams,	59	24	625¼	–	–	548
Northampton,	71	93	267⅝	3	–	266
Orange,	–	–	–	32	15	12
Pittsfield,	14	77	567⅝	–	–	202
Plymouth,	3	19	400	–	–	32
Quincy,	19	–	194	–	–	178
Randolph,	–	5	46	–	–	22
Rawson (Leicester),	–	–	–	–	–	–
Salem,	46	104	699 13/24	–	–	741
Shelburne Falls,	–	–	–	–	–	4
Southbridge,	–	–	–	–	–	95
South Hadley Falls,	–	–	–	–	–	–
Spencer,	–	–	–	–	–	55
Steam and Power Co. (Boston),	–	–	–	–	–	–
Stoughton,	16	–	193¼	–	–	78
Suburban (Revere),	28	16	172½	–	–	534
Turner, G. H. (Charlemont),	–	–	–	–	–	–
Union (Franklin),	–	–	–	45	1	6
United (Springfield),	–	300	3,345	–	–	1,773
Uxbridge and Northbridge,	4	–	6⅓	–	–	28
Waltham,	–	104	340	5	168	95
Ware,	–	–	–	–	–	83
Webster,	–	–	–	13	64	31
Westborough,	–	–	–	–	–	38
Weston,	6	–	11	–	–	1
Weymouth,	4	–	85	–	–	33
Williamstown,	8	–	7½	–	–	33
Winchendon,	1	–	1	–	–	49
Worcester,	–	260	1,126	26	718	564

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind on June 30 last: —

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COMPANY.	Number of Commercial Arc Lights.	Rating. Amperage.	Rating. Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	18	4	–	5	8,770	16	425	–	–	–	5	–
Adams,	4 57	– –	1,200 2,000	26	4,000	16	205	1	32	–	18	3
Adams, U. S. (Townsend),	–	–	–	–	1,199	16	71	–	–	–	–	1
American Woolen Co. (Maynard),	–	–	–	–	2,870	16	154	–	–	–	–	–
Amesbury,	23	6	–	8	2,650	16	180	12	25	1	6	21
Amherst,	21	7.5	2,000	9	5,915	16	222	–	–	–	9	–
Athol,	17	–	1,200	2	1,991	16	108	–	–	–	2	6
Attleborough,	46 55	4 6	800 1,200	37	12,000 3	16 32	344	–	–	–	37	8
Ayer,	15	–	1,200	4	2,837	16	144	–	–	–	4	–
Ballou, G. M. (Shirley),	–	–	–	–	1,500	16	30	–	–	–	–	–
Beverly,	54 8 48	4 5 6	– – –	14	16,231	16	349	–	–	–	10	12
Blackstone,	1	6	2,000	1	1,650 5	16 20	77	–	–	–	–	–
Block Plant (Boston),	54	5	1,200	11	3,562	16	105	–	–	–	10	–
Boston Consolidated,	23	6	1,200	5	72,685	16	2,117	–	–	–	4	11
Bridgewater,	–	–	–	–	1,160	16	87	–	–	–	–	–
Cambridge,	20 87 5	4 6 –	– – 1,200	39	46,000 153 62	16 3[1] 6[1]	1,894	3	40	3	26	53

[1] Glowers.

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COMPANY.	Number of Commercial Arc Lights.	Rating. Amperage.	Rating. Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Cape (Provincetown),	–	–	–	–	128 160 1,572 9 3	2 10 16 32 50	117	–	–	–	–	–
Central Massachusetts (Palmer),	–	–	–	–	921 8,721 225 77	10 16 20 24	441	–	–	–	–	1
Charlestown,	34	6.7	2,000	14	28 178 5,752	4 8 16	138	–	–	–	7	11
Chelsea,	23 81	4 6	1,200 2,000	36	16,135	16	636	–	–	–	25	16
Chester,	–	–	–	–	30 543 12 15 2	10 16 20 24 32	36	–	–	–	–	–
Citizens' (Nantucket),	3	6.8	1,200	3	2,020	16	125	–	–	–	3	–
Clinton,	48	–	1,200	26	70 4,176	8 16	170	–	–	–	9	–
Cohasset,	1	5.5	–	1	6,396	16	115	–	–	–	1	–
Coolidge, L. E., Estate of (Woodville),	–	–	–	–	682 12	16 25	18	–	–	–	–	–
Cottage City,	30	–	1,200	5	–	–	–	–	–	–	–	–
Deerfield River (Conway),	1	–	1,200	1	1,027	16	50	–	–	–	–	–

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Douglas,	–	–	–	–	10 4 597 21 7	8 10 16 20 25	27	–	–	–	–	–
Easthampton,	–	–	–	–	–	–	–	–	–	–	–	–
Edison (Boston),	248 200 600 3,288 530 10 366 32 601	– 3 4 5 6 6.6 7.5 10 –[2]	2,000 – – – – – – – –	1,347	703,498[1]	16	15,788	–	–	–	990	1,261
Edison (Brockton),	190 171 94	4 5 6.6	– – –	205	30,230 7 29	16 30 50	854	–	–	–	105	63
Fall River,	181 220 4 65 45 61 1 15	3 3¼ 4 5 6 6.8 7.5 9.6	– – – – – 1,200 – 2,000	114	34,904	16	1,097	–	–	–	104	127
Fitchburg,	82	–	2,000	17	15,700	16	445	–	–	–	13	24
Foxborough,	–	–	–	–	1,900	16	106	–	–	–	–	–
Franklin (Turners Falls),	–	–	–	–	700	16	48	–	–	–	–	–
Gardner,	94	6.6	–	13	6,800	16	445	–	–	–	9	30
Gloucester,	48 83	4 6	800 1,200	30	16,500	16	718	–	–	–	28	20
Grafton,	–	–	–	–	1,996	16	77	–	–	–	–	–
Great Barrington,	12 6	– –	800 1,200	8	8,506 42	16 1[3]	289	–	–	–	8	1
Greene (Ashburnham),	–	–	–	–	1,298	16	49	–	–	–	–	–

[1] Incomplete record. [2] Of various sizes, owned by customers. [3] Glowers.

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COMPANY.	Number of Commercial Arc Lights.	Rating. Amperage.	Rating. Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Greenfield,	28	4	–	8	879 335 2,139 5,518 8 109 76 5 29 2	6 8 10 16 20 32 1[1] 2[1] 3[1] 4[1]	406	–	–	–	8	1
Haverhill,	110 147	4 6	– –	72	15,038	16	524	–	–	–	26	168
Huntington,	–	–	–	–	900	16	15	–	–	–	–	–
Hyde Park,	31 68 5	– 4 6	2,000 – –	16	14,573	16	605	–	–	–	16	3
Lawrence,	169 3 133	5 6.6 9.6	2,000 1,200 2,000	50	22,699 35	16 20	844	–	–	–	39	116
Lee,	2	–	1,200	2	5,208	16	217	–	–	–	2	–
Lenox,	–	–	–	–	–	–[2]	91	–	–	–	–	–
Leominster,	86	–	1,200	34	10,570	16	622	–	–	–	24	2
Lexington,	–	–	–	–	8,473 1	16 30	276	–	–	–	–	–
Loveland, W. O. (Ashby),	–	–	–	–	500	16	28	–	–	–	–	–
Lowell,	1 174 624	– 4 6	2,000 – –	205	53,208 117	16 25	1,275	–	–	–	137	103

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Lynn,	209 229 211 1	4 6 6.6 6.8	– – – –	133	67,513 6	16 32	2,372	5	25	3	114	33
Malden,	13 203 2	4 6 6.6	1,200 2,000 2,000	51	58,308 5	16 25	2,362	–	–	–	35	41
Manchester,	–	–	–	–	7,424 44 6	16 32 50	126	–	–	–	–	–
Marlborough,	4 45	– –	1,200 1,600	27	10,717	16	353	9	25	4	17	–
Medfield,	–	–	–	–	9 285 25 5,781 81 42 2 32	6 8 10 16 20 25 32 50	248	–	–	–	–	–
Medway,	–	–	–	–	81	16	14	–	–	–	–	–
Milford,	3 25	– –	500 1,200	11	82 9 264 110 5,882 10 48 22	2 4 8 10 16 25 32 50	194	–	–	–	11	11
Millbury,	2	4	–	1	2,648	16	106	–	–	–	1	–
Mill River (Williamsburg),	–	–	–	–	1,700	16	73	–	–	–	–	–
Montague,	–	–	–	–	500	16	22	–	–	–	–	–
New Bedford,	217 70	5 6	1,200 1,200	70	37,722	16	1,019	–	–	–	43	71
Newburyport,	11	6	2,000	4	4,202	16	171	–	–	–	2	2
Newton,	1 30	3.4 4	1,200 –	13	38,709 4	16 25	970	–	–	–	11	12

[1] Glowers.

[2] No record.

Digitized by Google

COMPANY.	Number of Commercial Arc Lights.	Rating. Amperage.	Rating. Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Niles Estate (Boston),	6 5	5 10	375 750	3	161 194 443 1,305 7	3 4 8 16 24	50	–	–	–	3	–
North Adams,	49 309	– 6.6	1,200 2,000	89	30,000	16	1,043	–	–	–	78	.7
Northampton,	23 51 1 65	4 6 6.6 6.8	– – – –	32	15,269	16	452	–	–	–	32	7
Orange,	5 7	4 6	– –	5	3,944	16	224	–	–	–	5	–
Pittsfield,	187	6	1,200	30	22,425 7 180	16 25 180	1,062	–	–	–	28	20
Plymouth,	24	6	–	7	10,000	16	335	–	–	–	7	10
Quincy,	6 8	4 6	– –	12	20,500	16	934	–	–	–	12	9
Randolph,	–	–	–	–	3,741	16	162	–	–	–	–	–
Rawson (Leicester),	–	–	–	–	2,375	16	92	–	–	–	–	–
Salem,	235 162	4 6	– –	60	116 2,062 4,887 3,623 22,665 513 142 326 53 28 5 96 10	2 4 8 12 16 20 24 32 50 150 –[1] 25[2] 50[2]	1,233	–	–	–	57	23

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Shelburne Falls,	–	–	–	–	1,230	16	7	–	–	–	–	–
Southbridge,	17 11	4 6	– –	7	80 83 1,989 190	8 10 16 20	153	–	–	–	7	–
South Hadley Falls,	–	–	–	–	1,847	16	58	–	–	–	–	–
Spencer,	5	–	1,200	3	31 293	10 16	15	–	–	–	2	–
Steam and Power Co. (Boston),	–	–	–	–	–	–	–	–	–	–	–	–
Stoughton,	1 3	5.5 6	– –	3	3,864	16	123	–	–	–	3	1
Suburban (Revere),	62 107 127	4 6 6.6	– – 2,000	42	47,000 1	16 25	1,421	–	–	–	27	20
G. H. Turner (Charlemont),	–	–	–	–	638	16	37	–	–	–	–	–
Union (Franklin),	9	–	1,200	3	4,217	16	160	–	–	–	–	–
United (Springfield),	761	–	1,200	158	68,153	16	1,637	–	–	–	148	51
Uxbridge and Northbridge,	4	4	–	2	6,459 1	16 25	263	–	–	–	2	1
Waltham,	100	6.8	1,200	23	14,285	16	588	–	–	–	17	39
Ware,	3 18	4 6	– –	6	2,215	16	123	–	–	–	6	–
Webster,	21	–	1,200	6	4,098	16	195	–	–	–	5	1
Westborough,	5 1	6 6.6	400 1,200	3	4,322	16	215	–	–	–	3	–
Weston,	–	–	–	–	5,000	16	122	–	–	–	–	–
Weymouth,	–	–	–	–	8,505	16	387	–	–	–	–	–
Williamstown,	–	–	–	–	1,500	16	73	–	–	–	–	–
Winchendon,	17 12	4 6	– –	14	83 484 36 2,475 174 3 26 24 1	2 8 10 16 20 24 25 32 55	154	–	–	–	14	–
Worcester,	338 173	6 10	1,200 2,000	39	68,099	16	1,640	–	–	–	28	82

[1] Hylo lamps. [2] Meridian lamps.

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The following table shows the number of *public* lamps of each candle-power in use June 30, 1905, the average number in use with the average number of hours per night, and nights per month, that they were run during the year ending on that date, also the price paid: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland. Abington,	125	25	122	4.9	27.4	$16 per year.
	29	1,200	29			$70 per year.
Rockland,	277	25	273	4.9	27.4	$16 per year.
	20	1,200	19			$70 per year.
Adams,	66	32	65	10.9	30.4	$25.25 per year.
	75	2,000	72			$85.78 per year.
Adams, U. S. (Townsend),	51	25	51	4.4	26.1	$12.50 per year.
American Woolen Co. (Maynard),	139	32	105	5.9	28.3	$16 per year.
	11	360 [1]	11			$75 per year.
Amesbury,	185	25	168	5.7	26.0	$17.50 per year.
	10	25	10	8.0	28.1	$24.12 per year.
	41	1,200	41	5.7	26.0	$75 per year.
	7	1,200	7	8.0	21.1	$104.68 per year.
Amherst,	144	25	144	5.4	26.9	$16.50 per year.
	32	2,000	32			$70 per year; one lamp free.
Athol,	16	32	16	4.6	28.5	$15 per year.
	61	1,200	60			$75 per year.
Attleborough,	166	32	152	5.2	25.3	$18 per year.
	21	64				$36 per year.
	91	1,200	90			$75 per year; $38.75 additional for all night area.
Ayer,	113	25	112	7.2	30.4	$15 per year.
	4	1,200	4			$75 per year.
Ballou, G. M. (Shirley),	66	25	66	6.8	22.0	$12 per year.
Beverly,	231	1,200	231	10.3	30.4	$100 per year.
Blackstone,	19	32	19	10.8	30.4	10 cents per night.
	38	2,000	38			40 cents per night.

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Boston Consolidated,	Boston,	14	32	14	10.5	30.4	$36 per year. 35 cents per night on Boston and Cambridge Bridge. 33⅓ cents per night in parkways. 34 cents per night in city of Boston.
		334	2,000	333			
	Brookline,	1	65	1	10.5	30.4	20 cents per night. 34⅓ cents per night.
		259	2,000	260			
Bridgewater,		34	1,200	33	5.0	23.1	$70 per year.
Cambridge,		509	40	484	10.6	30.4	$30 per year. $96 per year.
		607	6.6 [2]	585			
Cape (Provincetown),		109	32	101	12.1	30.0	$15 per year.
Central Mass. (Palmer).	Monson,	123	25	123	5.2	24.3	$15 per year for incandescents. $75 per year for arcs.
	Palmer,	110	25	110	5.2	24.3	
		48	1,200	48			
	Warren,	134	25	134	5.2	24.3	
		9	1,200	9			
Charlestown,		2	32	2	10.5	30.4	$24 per year. 35 cents per night.
		254	2,000	252			
Chelsea,		195	25	192	11.0	30.4	7 cents per night. 27½ cents per night.
		236	2,000	233			
Chester,		25	24	25	3.9	23.0	$16.50 per year.
Citizens' (Nantucket),		87	25	82	3.2	25.0	$15 per year. $60 per year.
		19	1,200	18			
Clinton,	Clinton,	218	25	218	10.5	30.4	8½ cents per night. 33 cents per night.
		55	1,200	55			
	Lancaster,	141	25	103	5.4	30.2	$20 per year.
Cohasset,		281	30	278	6.0	25.0	$20 per year. $70 per year.
		6	1,200	5			
Coolidge, L. E., Estate of (Woodville),		30	25	30	4.1	26.4	$17.52 per year.
Cottage City,		54	1,200	35	5.3	23.4	For 53 lights in June, July, Aug. and Sept., to midnight, and for 26 lights, moon schedule to 11 P.M. the remainder of the year, $3,140; additional lights at $10 per month.
Deerfield River (Conway),		27	32	27	8.3	30.2	$12.50 per year. $50 per year.
		3	1,200	3			
Douglas,		77	25	72	5.0	25.7	$13 per year.
Easthampton,		51	1,200	51	4.6	22.8	$67.50 per year.

[1] Watts. [2] Amperes.

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COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Edison (Boston),	Arlington,	220	32	218	6.6	30.4	$23.50 per year.
		81	2,000	81			$73 per year; one arc free.
	Ashland,	61	25	63	5.0	25.7	$14.25 per year.
		2	2,000	2			$71.25 per year.
	Boston,	8	32	7	10.5	30.4	$30 per year.
		3,120	2,000	2,971			$124 per year.
	Canton,	259	32	258	5.6	26.8	$16 per year.
		7	2,000	7			$75 per year.
	Dedham,	401	25	400	8.2	29.0	$12.84 per year.
		29	2,000	28			$96.28 per year.
	Framingham,	449	25	443	5.0	25.7	$17 per year.
		11	2,000	11			$68 per year.
	Holliston,	60	25	59	5.0	25.7	$17 per year.
		4	2,000	4			$68 per year.
	Milton,	662	25	659	8.2	28.8	$18 per year.
	Natick,	146	25	145	5.9	30.0	$17.40 per year.
		15	2,000	15			$87 per year.
	Needham,	504	25	504	5.6	26.8	$10 per year.
		2	2,000	2			Arcs free.
	Somerville,	484	32	475	10.5	30.4	$30 per year.
		494	2,000	490			$105 per year.
	Stoneham,	198	25	197	4.7	22.8	$15 per year.
		21	2,000	21			$80 per year.
	Wayland,	33	25	26	5.4	27.7	$15 per year.
	Westwood,	167	25	167	6.4	27.0	$12.84 per year.
	Winchester,	238	25	233	4.8	23.5	$15 per year.
		45	2,000	45			$75 per year.
	Woburn,	361	25	358	4.9	23.9	$15 per year.
		76	2,000	76			$75 per year.
Edison (Brockton),	Brockton,	493	30	486	5.2	25.2	$17 per year.
		23	30	24	10.8	30.4	$30 per year.
		277	1,200	277			$87 per year.
	Whitman,	159	25	159	6.5	19.4	$12.50 per year.
		27	1,200	27			$80 per year.

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Fall River,	1 810	7.5 [1] 9.6 [1]	802	10.7	30.4	30 cents per night.
Fitchburg,	53 217	30 2,000	41 316	10.7	30.4	$30 per year. $100 per year; $3 extra for mast arms.
Foxborough,	124 6	25 1,200	124 6	5.2	25.6	$17 per year. $75 per year.
Franklin (Turners Falls),	29	2,000	29	5.4	26.3	$83.33 per year.
Gardner,	1 15 52	25 50 6.6 [1]	16 52	5.3	28.0	$15 per year burning all night. $25 per year burning all night, until midnight $15. $75 per year.
Gloucester, Gloucester,	665 7 11 66	25 1,200 1,200 1,200	625 6 76	5.6	25.4	$14.75 per year for 600; next 50 $14.25 per year. $70 per year. $80 per year. $82 per year.
Gloucester, Rockport,	200	25	172	5.6	24.0	$14.25 per year.
Grafton, Grafton,	222	25	222	4.7	25.2	$12 per year; 3 lamps free.
Grafton, Sutton,	20	25	20	4.7	25.2	$13 per year.
Great Barrington,	236	32	234	9.9	30.4	$19.25 per year.
Greene (Ashburnham),	62	32	51	4.5	22.6	$16 per year.
Greenfield,	43 60	32 1,200	43 60	5.3	28.1	$25 per year. $74.03 per year.
Haverhill, Groveland,	62	25	62	4.4	25.0	7½ cents per night.
Haverhill, Haverhill,	3 203	25 2,000	3 203	9.4	30.4	Incandescents free. $102.50 per year.
Hyde Park,	108 141	25 2,000	92 139	5.2	27.2	$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, $70 per year; additional incandescents, $16 per year.
Lawrence, Andover,	169 30	20 2,000	159 30	6.1	29.0	$16 per year. $70 per year.
Lawrence, Lawrence,	426 161 181 269	20 20 1,200 2,000	428 161 182 267	6.4 10.8	30.4	$16 per year. $24 per year. $80 per year. $90 per year.
Lawrence, Methuen,	40 21	20 2,000	36 21	6.4 5.6	30.4 26.5	$18 per year. $70 per year.
Lawrence, North Andover,	1 35 8	20 1,200 2,000	1 43	6.4 6.7	30.4 28.7	$15 per year. $65 per year.

[1] Amperes.

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COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Lee, Lee,	15	25	15	12.0	30.4	$18 per year. Price not affected by size of lamp or hours burned.
Lee, South Lee,	97	30	93	5.2	24.8	
	36	30	36	5.5	25.8	
Leominster,	72	25	72	6.6	26.8	$16 per year.
	95	1,200	92			$72 per year.
	21	1,200	20	10.0		$110 per year.
Lexington, Bedford,	76	30	66	5.5	24.2	$16.50 per year.
Lexington, Lexington,	237	25	225	5.3	24.7	$16 per year.
	39	1,200	39			$75 per year.
Loveland, W. O. (Ashby),	21	24	21	4.6	19.6	$16 per year.
	1	32				
Lowell, Billerica,	109	25	104	4.3	22.4	$13.50 per year.
Lowell, Lowell,	530	2,000	525	10.8	30.4	33 cents per night.
Lowell, Tewksbury,	27	25	27	6.7	30.4	$18 per year.
Lynn, Lynn,	1,238	25	2,234	8.8	29.4	$16.50 per year.
	3	32				
	309	2,000	306	10.9	30.4	$122.20 per year.
Lynn, Nahant,	15	25	14	6.5	27.4	$16 per year.
	39	1,200	41			$68 per year.
Lynn, Saugus,	83	25	73	6.5	27.4	$16 per year.
	73	1,200	69			$67 per year.
Lynn, Swampscott,	62	25	60	8.8	29.4	$18 per year.
	117	1,200	114			$75 per year.
Malden, Everett,	614	25	607	4.9	28.5	$15.50 per year.
	101	2,000	100	8.5	29.9	$90 per year.
Malden, Malden,	1,084	25	1,080	8.5	29.9	106½ arcs and 1,084 incandescents for $30,635.04 per year; additional arcs, $100 per year; incandescents, $18.75 per year.
	89	2,000	89			
	19	2,000	19	10 5	30.4	
Malden, Medford,	568	25	569	4.9	28.5	$15.50 per year.
	125	2,000	122	9.1	30.0	$90 per year.
Malden, Melrose,	563	25	554	5.1	28.7	$15 per year.
	55	2,000	55	5.4	29.0	$66 per year.

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Marlborough, Marlborough,	235	25	233	6.6	30.4	$17.50 per year.
	54	1,200	54			$87.50 per year.
Marlborough, Southborough,	25	25	25	6.7	27.0	$18 per year.
	54	25	53	6.6	27.4	$15.75 per year.
Medfield, Medfield,	175	20	175	5.1	25.0	$12 per year.
Medfield, Millis,	125	20	44	5.1	25.0	$12.50 per year.
Medfield, Norfolk,	85	25	82	5.1	25.0	$12 per year.
Medfield, Sharon,	165	25	163	6.0	25.0	$15 per year.
Medfield, Walpole,	191	25	189	6.0	25.0	$15 per year.
Medway,	150	24	147	6.2	25.9	$14 per year.
Milford, Hopedale,	113	25	113	6.3	30.4	$22.50 per year.
Milford, Milford,	58	1,200	58	6.1	28.8	$5,300 per year for 58 lamps.
Millbury,	52	25	50	4.7	25.5	$2,463 for 35 arcs and 6 series; $15 per year for each additional incandescent.
	36	2,000	36			
Mill River (Williamsburg),	75	32	75	6.5	30.4	$15 per year.
	1	1,200	1			$75 per year.
Montague,	3	8	30	3.8	23.9	$13 per year.
	28	16				
New Bedford, Fairhaven,	103	16	99	5.6	20.0	6½ cents per night.
	2	1,200	2			1 at 26 and 1 at 35 cents per night.
	5	16	5	10.5	30.4	7 cents per night.
New Bedford, New Bedford,	16	16	26	10.5	30.4	7 cents per night.
	226	1,200	224			$98.55 per year.
Newburyport,	21	32	21	5.6	24.5	$30 per year.
	160	1,200	161			$73.50 per year.
Newton, Newton,	1,104	25	1,101	6.3	30.4	$15.50 per year.
	194	1,200	194	11.0		$100 per year.
Newton, Watertown,	506	25	507	5.7	25.5	$13.30 per year.
	38	1,200	33	11.0	30.4	$100 per year.
North Adams,	38	40	38	9.7	30.4	13 cents per night, subject to discount of 6 per cent. if paid on or before the 15th of month.
	183	2,000	181			25 cents per night,
Northampton,	21	40	14	5.5	30.4	$19 per year.
	105	1,200	105			$74 per year.
	24	1,200	24	10.6		$100 per year.
Orange,	42	30	26	4.8	26.6	$23.35 per year.
	47	1,200	51			$70 per year.

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COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Pittsfield,	Dalton,	154	25	149	5.8	30.4	$16.20 per year.
	Pittsfield,	598	25	582	5.8	30.4	Inside mile circle, $13.56 per year; outside, $15.75.
		36	25	35	10.2		$19.69 per year.
		79	1,200	74	5.0	27.5	$54.69 per year.
		38	1,200	38	10.0	30.2	$83.13 per year.
Plymouth,		293	25	289	10.0	29.3	$20 per year.
		3	32				$21 per year.
		8	1,200	7			$125 per year.
Quincy,		583	25	576	6.4	28.8	$17.50 per year.
		164	6.6 [1]	164			$71 per year.
Randolph,	Holbrook,	1	50	1	13.9	30.4	$25 per year.
	Randolph,	117	25	132	5.8	22.0	$13.50 per year.
		13	50				$25 per year.
		2	75				$37.50 per year.
		22	1,200	22			$70 per year.
Rawson (Leicester),		196	25	196	4.7	25.9	$20 per year.
Salem,		398	30	382	10.6	30.4	$22 per year.
		333	6.0 [1]	321			$100 per year.
Shelburne Falls,	Buckland,	46	25	46	5.7	29.0	$13 per year.
		2	1,200	2			$90 per year.
	Shelburne,	44	25	44	10.1	29.0	$17.10 per year.
		2	1,200	2			$100 per year.
Southbridge,		138	25	133	5.9	23.0	$15.50 per year.
		11	65				28½ cents per night; 1 lamp free.
		67	1,200	68			
So. Hadley Falls,	Chicopee,	42	40	32	4.5	27.1	$18 per year for midnight lighting.
	So. Hadley Falls,	174	40	174	5.7	27.1	$28 per year for all night lighting.
Spencer,		100	25	100	5.5	26.1	$17.50 per year.
		50	1,200	55			$75 per year.
Stoughton,		74	800	73	5.4	24.9	$50 per year.
Suburban,	Revere,	158	25	156	8.4	29.0	90 arc lamps and 142 incandescents for $11,000 per year;
		138	2,000	134			additional arcs, $90 each; incandescents, $21 each.
	Winthrop,	168	25	165	6.3	27.9	$16.50 per year.
		85	2,000	85			$80 per year.

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Turner, G. H. (Charlemont),	38	16	38	9.2	30.4	$10 each for first 35; next 3 at $8 each.
Union (Franklin),	49	25	54	5.0	23.3	$15 per year.
	1	32				$27 per year.
	4	65				4 65 candle-power lamps free.
	43	1,200	43			$75 per year.
United (Springfield), Ludlow,	1	1,200	1	10.7	30.4	$75 per year.
United (Springfield), Springfield,	20	25	20	11.7	30.4	$15 per year for all incandescents.
	48	40	38	10.7		Prices not affected by size of lamps or hours burned.
	12	50	12			$73 per year for lamps on overhead lines.
	951	1,200	928			$85 per year for lamps on underground lines.
United (Springfield), West Springfield,	311	32	311	10.7	30.4	$15 per year.
	30	1,200	30			$75 per year.
Uxbridge and Northbridge, Northbridge,	75	25	74	4.2	25.4	$12 per year.
	218	25	199	5.2	26.7	$14.50 per year.
Uxbridge and Northbridge, Uxbridge,	78	25	55	5.2	26.7	$15 per year.
	23	2,000	28			$70 per year.
Waltham,	444	24	437	6.6	30.4	7 cents per night; 5 per cent. rebate on all lights in excess of 250.
	162	1,200	162			23 cents per night.
Ware,	61	1,200	61	7.8	28.9	$95 per year; 1 lamp free.
Webster, Dudley,	87	25	87	5.4	30.4	$14.50 per year.
	4	1,200	4			$76 per year.
Webster, Webster,	89	25	89	8.8	30.4	$19.33 per year.
	73	1,200	72			$101.33 per year.
Westborough,	49	32	49	4.5	25.2	$22.66 per year; 3 lamps free.
	31	1,200	31			$66 per year.
Weston, Wayland,	42	25	42	4.2	25.6	$12.50 per year.
Weston, Weston,	396	25	396	5.4	25.6	$12.50 per year.
	1	2,000	1			$62.50 per year.
Weymouth,	496	25	285	5.2	25.3	$17 per year.
	33	1,200	33			$70 per year.
Williamstown,	67	32	67	7.3	30.4	$18 per year.
	33	2,000	32			$65.70 per year.
Winchendon,	122	25	122	4.9	23.9	$15 per year.
	18	6.6 [1]	20			$75 per year.
	2	7.5 [1]				
Worcester,	771	2,000	766	10.6	30.4	30 cents per night.

[1] Amperes.

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The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1905: —

COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Abington and Rockland.	20 cents, .	-	- -	20 cents per k. w. hour by meter.	10 cents, .	10 to 25 per cent. discount for light or power according to amount used, if paid before the 15th of the month; customers pay for wiring. Renewals free.
Adams, ...	15 to 12 cents, according to amount used.	-	$1.11 each per month, .	For 1 arc, 4½ cents per hour; 2 arcs, 3½ cents each per hour; 3 or 4 arcs, 3 cents each per hour; 5 or more, 2½ cents each per hour.	5½ cents, .	Lamp renewals free. Discount 10 per cent. on incandescent lights and power, if paid by 10th of the month.
Adams, U. S. (Townsend).	20 cents, .	-	12½ to 75 cents per lamp per month.	- -	- [1]	Lamp renewals 20 cents each.
American Woolen Co. (Maynard).	15 cents, .	-	- -	- -	10 cents, .	10 per cent. discount to users of 80 k. w. or more per month.
Amesbury, . .	18 to 11 cents, according to amount used.	-	10 c. p. lamps, 3 nights per week, $7 per year, and $1 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, $8 per year, and $1 per year additional for each additional night per week; 20	Supplied by meter at incandescent rates.	10 to 2 cents, according to amount used.	10 per cent discount if paid within 15 days. Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, $1.

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			c. p. lamps, 3 nights per week, $9 per year, and $1 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, $16 per year, and $2 per year additional for each additional night per week. All night lighting with 16 c. p. lamps, $1.25 per month each.			
Amherst, ...	20 cents, .	-	Contracts based on meter rate.	16 cents per k. w. hour,	10 cents, .	Discount on power from 5 to 67 per cent., according to consumption, if more than 25 k. w. hours per month are consumed. Wiring at consumer's expense; renewals at 15 and 20 cents each. Minimum charge of $1 per month.
Athol, ...	20 cents, .	-	5 or less 16 c. p. lamps, from 75 cents to $1 per lamp per month.	$10.50 per lamp per month, run 6 nights per week; $6.50 running 3 nights per week. Special rates for 4 or more lights.	10 cents, .	Wiring and renewals at customer's expense. Minimum charge of 75 cents per month. Discounts for commercial incandescent lights from 5 to 30 per cent. on all bills over $5 per month, according to amount used. Discounts on power according to amount used.
Attleborough, . .	20 to 10 cents, according to amount used.	-	$1 to $1.50 per lamp per month, according to service.	$6 per month for 6 ampere lamps; $4.50 per month for 4 ampere lamps.	10 to 2¼ cents.	Wiring and renewals at customer's expense. Minimum charge of $1 per month.
Ayer, ...	20 to 12 cents, according to amount used.	-	- -	4 nights per week until closing of stores, and 2 nights until 6.30, $4.50 for 1 lamp; for 2 lamps, $3.50 each;	-	For commercial lights less than 25 k. w. per month, 20 cents per k. w.; if 25 and less than 50 k. w , 18 cents; if as much as 50 and less than 75 k. w., 16 cents; if as much as 75 and

[1] $4 per month for ½ h. p.

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COMPANY.	Incandescent Lights. Rates by Meter. Per Kilowatt-Hour.	Incandescent Lights. Rates by Meter. Per 16 Candle-power Lamp Hour.	Incandescent Lights. Rates by Contract.	Arc Lights. Rates by Contract.	Electric Power per Kilowatt-Hour.	Remarks.
Ayer — *Con.*, . .	-	-	- -	for 3 or 4, $3 each per month. On different schedule 40 cents for 1 lamp per night; for 2 lamps, 30 cents; for 3 or 4 lamps, 25 cents.	-	less than 250 k. w., 14 cents; if as much as 250 k. w., 12 cents. Discount of 10 per cent. for payment within 10 days. Renewals free.
Ballou, G. M. (Shirley).	-	-	25 cents per month for 16 c. p. lamp.	- -	-	Customers pay for wiring and renewals.
Beverly, . . .	17 to 14 cents, according to amount used.	-	- -	Supplied by meter at incandescent rates.	10 cents,[1] .	Customers using less than 500 k. w., 17 cents; between 500 k. w. and 625 k. w., 16 cents; between 625 k. w. and 750 k. w., 15 cents; over 750 k. w., 14 cents. No free wiring and no renewals. Discount of 10 per cent. for payment in 15 days. Discounts for power vary according to size of motor and hours run. Minimum monthly charge, $1.
Blackstone, . .	15 to 12½ cents.	-	- -	40 cents per night, .	-	Wiring at cost; renewals free except for broken lamps. Minimum charge of 75 cents per month.
Block Plant (Boston),	-	1 to $\frac{4}{10}$ cents,	- -	Supplied at incandescent rates.	10 cents,[1] .	Customers pay for wiring. Renewals free. Discount of 10 per cent. to light customers. Discount to power customers from 10 to 40 per cent. Minimum monthly charge of $1.
Boston Consolidated,	18 cents, .	1 cent, .	- -	For lights burning 6 nights per week not later than 6 P.M., $21 per lamp per year;	13 cents, .	Lamp renewals free. No free wiring. Discount on power to 40 per cent., according to amount used. Minimum monthly charge of $1.

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				burning 1 night to 11 P.M. and 6 nights not later than 7 P.M., $27.75 per year; not later than 8 P.M., $42 per year; not later than 9 P.M., $58 per year; not later than 10 P.M., $73 per year; for lights burning not later than 11 P.M., 7 nights per week, $100 per year.		
Bridgewater, . .	-	1¼ cents, .	$12 per year for each 16 c. p. lamp.	$70 per lamp per year,	1¼ cents,[2] .	Wiring $2 per lamp, open work; $2.75 per lamp for concealed work. Lamp renewals free to contract yearly customers; to meter customers 25 cents per 16 c. p. lamp.
Cambridge, . .	16⅔ cents, .	-	- -	Supplied by meter at incandescent rates.	10 to 2 cents, according to amount used.	Customers pay 15 cents each for renewals. Fifteen per cent. discount from meter rates on bills paid before the 15th day of the month.
Cape (Provincetown),	15 cents, .	-	50 cents per month for each 16 c. p. lamp.	- -	-	No wiring; renewals free. Minimum monthly charge, $1.
Central Massachusetts (Palmer).	17 cents, .	-	- -	- -	2 cents, .	Renewals free. On lighting bills, a discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month. On power bills, an increase in price of $\frac{3}{100}$ of a cent per k. w. hour for each increase of 10 cents in price of coal above $4.70 per long ton. Monthly bills subject to discount of 5 per cent. when from 75,000 to 100,000 k. w. hours; 10 per cent. when from

[1] Per h. p. hour. [2] Per ampere hour.

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COMPANY.	Incandescent Lights. Rates by Meter. Per Kilowatt-Hour.	Incandescent Lights. Rates by Meter. Per 16 Candle-power Lamp Hour.	Incandescent Lights. Rates by Contract.	Arc Lights. Rates by Contract.	Electric Power per Kilowatt-Hour.	Remarks.
Central Massachusetts (Palmer) — *Con.*	-	-	- -	- -	-	100,000 to 150,000 k. w. hours; and 15 per cent. when for over 150,000 k. w. hours.
Charlestown, . .	20 cents, .	-	- -	$2.50 per week for single lamp; for more than one, $2 each.	10 cents, .	Lamp renewals free. No free wiring. Discount on power up to 40 cents, according to amount used.
Chelsea, ...	20 cents, .	-	- -	Supplied by meter at incandescent rates.	10 to 5 cents, according to amount used.	Wiring free for arc lights where a contract for six months or more is signed. First lamp installation free; renewals 15 cents each. Minimum monthly charge of $1. Discount of 25 per cent. on bills of from $75 to $100; 30 per cent. on bills of $100 to $125; 35 per cent. on bills of $125 to $150; 40 per cent. on bills of $150 to $175; 45 per cent. on bills of $175 to $200; 50 per cent. on bills over $200.
Chester, ...	25 cents, .	-	- -	- -	-	Secondary rate, 8 cents. Customers pay for wiring; renewals free. Minimum monthly charge, $1.
Citizens' (Nantucket),	20 cents, .	-	- -	Supplied by meter at incandescent rates.	-	No free wiring. Renewals 25 cents each. Minimum monthly charge, $1.
Clinton, ...	20 cents, .	-	- -	1 light, $8.33 per month; 2 lights, $7.50 each; 3 lights, $7 each; 4 or more lights, $6.50 each. If on meter, same as incandescent rates.	-	Renewals at cost; 10 per cent. discount on lighting bills if paid in 10 days. Minimum charge of $1 per month.

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Cohasset, . . .	20 cents, .	-	- -	$75 per light per year, burning every night.	-	Customers pay for lamps, renewals free. No free wiring. Minimum charge of $12 per year.
Coolidge, L. E., Estate of (Woodville).	20 cents, .	-	- -	- -	-	No free wiring nor renewals. Special discount to one large consumer. Minimum charge of $1 per month.
Cottage City, . .	-	-	- -	Single lights $50 for season of 122 days; 2 lights, $45 each; 3 or more, $40 each.	-	- -
Deerfield River (Conway).	-	-	On basis of ½ cent per 16 c. p. lamp hour.	$50 per year, net, .	-	- -
Douglas, . . .	20 to 18 cents, according to amount used.	-	- -	- -	12 to 3 cents, according to amount used.	Customers using 20 k. w. or less per month, 20 cents; 20 k. w. to 40 k. w., 19 cents; 40 k. w. and over, 18 cents. To stores, 15 cents per k. w. Minimum charge, $1 per month. Discount of 33⅓ per cent. on all in excess of $20 on monthly bills for power. Wiring and renewals at cost.
Edison (Boston), .	-	1 cent, .	- -	At same rates as incandescents, estimating 1 5 ampere arc lamp equivalent to 11 16 c. p. lamps.	Primary rate, 18 cents until maximum demand has been used, 15 hours each month; secondary rate, 9 cents. Discount of 70 per cent. on that part of the monthly bill which at the sec-	Incandescent lamp renewals free. Customers making no guarantee, 520 hours per year per maximum demand, primary rate $\frac{3}{16}$ cent per 16 c. p. lamp hour, secondary rate $\frac{6}{16}$ cent; guaranteeing 400 hours per year per maximum demand primary rate 1 cent per 16 c. p. lamp hour, secondary rate $\frac{4}{16}$ cent per 16 c. p. hour. Special discounts to large consumers. No free incandescent wiring. Minimum monthly charge of $1.

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Edison (Boston)—*Con.*	-	-	- -	- -	ondary rate exceeds $10. Special rates for elevator service.	
Edison (Brockton), .	20 cents, .	-	Each lamp 20 cents per k. w. hour up to 30 hours per month; above that, 10 cents.	Each 5 ampere lamp 8 cents per lamp hour up to 25 lamp hours per month; above that, 4 cents; each 4 ampere lamp 6 cents per lamp hour up to 25 lamp hours per month; above that, 3 cents; each Nerust lamp 4 cents per lamp hour up to 25 lamp hours; above that, 2 cents. Minimum charge of $2 per lamp per month.	15 to 5 cents, according to amount used.	Lamp renewals free. No free incandescent wiring. Ten per cent. discount on all monthly bills paid in 10 days.
Fall River, . .	15 cents, .	-	- -	First 3 lights, $7 each per month; next 4 lights, $6 each per month; each succeeding light, $5.	10 cents, .	Lamp renewals free. No free incandescent wiring. Bills less than $5, 5 per cent. discount; $5 to $15, 10 per cent.; $15 to $25, 15 per cent.; $25 to $35, 20 per cent.; $35 to $50, 25 per cent.; $50 to $75, 33⅓ per cent.; over $75, 40 per cent. for payment before 15th of month.

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Fitchburg, . .	20 cents, .	-	- -	By meter at same rate as incandescent lights.	10 to 3 cents, according to amount used.	No free wiring; customers pay for lamps and renewals. Minimum monthly charge of $1. Discounts if bills are paid on or before the 20th of the month to the following rates for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w., and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month.
Foxborough, . .	-[1]	-	- -	- -	-	No free wiring nor lamps; renewals 20 cents each; discounts of 12½ per cent. on bills of $6, and 25 per cent. on bills of $12, if bills are paid within 10 days. Minimum monthly charge of 84 cents.
Franklin (Turners Falls).	18 to 16 cents.	-	- -	- -	-	Wiring and renewals free. Special rates if less than 4 lamps. Current in excess of 2,000 watts per month 8 cents per k. w.
Gardner, . . .	25 cents, .	-	Stores, $7.50, $9 or $10.50 net per lamp per year, for 4, 5, or 6 nights per week.	For yearly contracts, 6 nights per week $77.78 per lamp; 5 nights, $66.67; 4 nights, $55.55; 3 nights, $50. 2 arcs under contract, 10 per cent. off regular price. 3 or more arcs under contract, 16⅔ per cent. off regular price.	10 to 4 cents, according to amount used.	Incandescent lamp renewals free to meter customers. Discount from regular rates on incandescents of 20 to 60 per cent. if paid before the 10th of the month.

[1] 1 cent per ampere hour.

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Gardner — *Con.*, .	-	-	- -	10 per cent. discount if paid before the 10th of the month.		
Gloucester, . .	18 cents; transient customers 20 cents.	-	$1 per month for each 16 c. p. lamp.	1 lamp, $9 per month; 2 or more lamps, $8 each; 3 or more lamps, $7 each. Meter rates 10 cents net per k. w. Temporary lights, 50 cents per night.	13.5 cents,	Renewals free to yearly customers; to transient customers at cost. Discount on power according to amount used. Minimum monthly charge of $1.
Grafton, ...	20 cents, .	-	$10 per year for each 16 c. p. lamp running until 10 P.M.	- -	12 to 3 cents, according to amount used.	Customers pay for wiring and lamps. Discount of 33⅓ per cent. on all in excess of $20 on monthly bills for power.
Great Barrington, .	18 cents, .	-	Special rates. Minimum monthly charge of 87½ cents per 16 c. p. lamp.	At meter rates, . .	10 to 3.2 cents, according to amount used.	Renewals free. Discount 20 per cent. if paid on or before 15th of month. Minimum monthly charge of $1.
Greene (Ashburnham).	20 to 10 cents, according to amount used.	-	4 c. p. lamp, 75 cents per year; 8 c. p. lamp, $1 33; 16 c. p. lamp, $2; 32 c. p. lamp, $4.	- -	20 to 10 cents, according to amount used.	Power by contract 75 cents to $5, according to horse-power used. Minimum monthly charge of $1. Customers pay for wiring and lamps.
Greenfield, . .	-	1 cent, .	- -	When run on 110-volt direct current, 1 cent for 64 watt hours.	1.8 cents,[1].	Lamp renewals free. Electric power used intermittently: 1 h. p., 8 cents; 3 h. p., 7 cents; 5 h. p., 6 cents; 10 h. p., 5 cents. Meter rent charged when yearly amount used is less than $36.

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Haverhill,	15 to 12 cents, according to amount used.	-	- -	7½ to 2 cents per arc lamp hour of 500 watts, according to amount consumed.	-	Renewals free. Prices for power; a readiness to serve charge of $1.50 per h. p. per month; additional current from .037 to .008 per k. w. according to amount used. Minimum monthly charge of $1 for light.
Huntington,	20 cents,	-	- -	- -	-	Discount of 25 per cent. for cash. Special price to one large consumer; meter rental 25 cents per month. Customers pay for wiring and renewals.
Hyde Park,	20 cents,	-	$10 each lamp per year running until 10 P.M.	$57 per lamp per year for lights burning 4 nights per week until 10 o'clock; $63 for those burning 4 nights to 12 o'clock; $69 for those burning 6 nights to 10 o'clock; $72 for those burning 6 nights to 12 o'clock; $72 for those burning 7 nights to 10 o'clock.	10 cents,	No free wiring; renewals to meter customers at cost, plus 10 per cent.; to contract customers, free. Discount on electric power; from 5 to 60 per cent. on bills of more than 50 k. w., according to amount. Meter rent of $2 a year when yearly consumption is less than $25.
Lawrence,	16 cents,	$\frac{8}{10}$ cent,	- -	Two nights per week, $5.50 per lamp per month; 3 nights per week, $6; 4 nights, $7.50; 6 nights, $8; 7 nights, $9 per lamp per month.	10 to 4 cents, according to amount used.	Discount for incandescent lights and power 10 per cent. on bills if paid by the 15th of the month. Wiring at customer's expense; lamps, free. Minimum monthly charge of $1.
Lee,	20 cents,	-	$9 per lamp per year,	$5 per lamp per month,	20 cents,	- -
Lenox,	10 mills,[2]	-	- -	- -	-	- -
Leominster,	18 to 13 cents, according to amount used.	-	20 c. p. lamps running 3 nights per week to 7 P.M., and 3 nights to 9 30, $7 each per year; burning 6 nights to 9 P.M., $9; until	Enclosed arcs burning 3 nights per week until 7 P.M. and 3 nights to 9.30 P.M., $5 each per month;	10 cents,	Renewals free to contract customers; to others 20 cents. No free wiring. Minimum monthly charge of $1. Arc and incandescent meter rates: bills of 20,000 and less than 50,000

[1] For continuous 10-hour run.

[2] Per ampere hour.

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COMPANY.	Incandescent Lights. Rates by Meter. Per Kilowatt-Hour.	Incandescent Lights. Rates by Meter. Per 16 Candle-power Lamp Hour.	Incandescent Lights. Rates by Contract.	Arc Lights. Rates by Contract.	Electric Power per Kilowatt-Hour.	Remarks.
Leominster — *Con.*, .	-	-	10 P.M., $10; until 11 P.M., $11; every night, all night, $24. Ten per cent. discount if paid on or before the 15th of the month.	6 nights to 9.30 P.M., $6 each; 7 nights to 11 P.M., $7. Five per cent. discount if paid by the 15th of the month. Open arc lamps burning 7 nights per week until 11 P.M., $5 per month each, net.		watts per month at 17 cents per k. w.; of 50,000 watts per month and less than 100,000 watts, at 16 cents; of 100,000 watts and less than 200,000, at 15 cents; of 200,000 watts and less than 500,000 at 14 cents; of 500,000 watts and over, 13 cents. All bills rendered at 20 cents, and discounted to above rates for prompt payment. Discount on power bills, 5 per cent. to 70 per cent., according to consumption.
Lexington, . .	23 cents, .	-	- -	- -	-	Wiring at customer's expense. Renewals free. Discount of 5 per cent. if bills are paid on or before the 10th of the month on all bills; a larger discount running to 25 per cent. and dependent on amount used. Minimum monthly charge of $1.
Loveland, W. O. (Ashby).	-	-	$1.25 per month for 1 16 c. p. lamp; $1.50 per month for 2 16 c. p lamps; 25 cents per month for every 2 16 c. p. lamps added.	- -	-	Lamps, 20 cents each.
Lowell, . -. .	11 cents, .	-	- -	8 cents per hour for first 50 hours each lamp burns per month, 4 cents per hour for all hours	10 cents, .	Renewals free to meter customers and at cost to others. Free wiring to yearly contract customers for arc lamps. Minimum charge for incandescent lighting, $12 per year. Bille-

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				over 50 for 6 ampere lamp; 6 cents per hour for first 50 hours each lamp burns per month, 3 cents per hour for all hours over 50 for 4 ampere lamps. $1.50 per lamp per month minimum charge.		rica lamps, 18 cents per k. w. hour for one hour each day or less, 6 cents per hour for all over. Discounts on power of from 5 to 56 per cent., according to amount used. Minimum monthly charge for power of $5.
Lynn, ...	13 cents, .	-	$1 to $1.25 per lamp per month.	Series arcs, 1 or 2 lights, 7 nights per week to 12 P.M., $8 each per month; 3 or more, $7.50; 6 nights to 12 P.M., 1 or 2, $7; 3 or more, $6.50; 4 nights to 6.30 P.M., 2 nights to 12 P.M., 1 or 2, $5.50; 3 or more, $5. Alternating arcs on meter basis.	-[1]	Renewals free. Discount on incandescent lighting, by meter of 2 cents per k. w. hour on all bills exceeding $8 per month, and 4 cents per k. w. hour if bills exceed $25 per month. Discount on power 10 per cent. and upwards when bill exceeds $5 per month. Minimum monthly charge of 50 cents.
Malden, ...	20 cents, .	-	$1 per lamp per month for 16 c. p. lamps; all night, $2.50 per month; 8 c. p., all night, $2.	From $60 to $90 per lamp per year according to number of lamps and hours burned.	-	Customers pay for wiring, renewals free. Twenty per cent. discount on bills for incandescent lights if paid within 15 days. Prices for power: a readiness to serve, charge of $1.50 per h. p. per month; additional current from .045 to .01 per k. w., according to amount used. Minimum monthly charge for incandescent light, $1.
Manchester, . .	25 and 15 cents.	-	- -	- -	15 cents, .	Summer customers, 25 cents; yearly customers, 15 cents.
Marlborough, . .	20 cents, .	-	- -	20 cents per k. w. hour,	-	Customers pay for wiring; renewals free. Minimum monthly charge of $1.

[1] $0.008 per h. p. hour.

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Medfield, . . .	20 cents, .	-	- -	- -	18 cents, .	Renewals at cost. No free wiring. For incandescent lighting, second 50 k. w. per month, at 17½ cents; more than 100 k. w at 15 cents per k. w. Annual meter rental of $2 when bills are less than $25. Secondary rate for power, 9 cents per k. w. in excess of 15 hours per month; discount of 70 per cent. on bills of over $10 at secondary rate.
Medway, . . .	-	-	From 50 to 75 cents per month per lamp.	- -	-	Customers pay for wiring, and renewals at cost.
Milford, . . .	25 cents, .	-	- -	25 cents per k. w. hour,	-	Discounts for payment within 10 days: on monthly bills of less than 50,000 watt hours, 20 per cent.; 50,000 and less than 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 and less than 150,000, 35 per cent.; over 150,000, 40 per cent. Incandescent renewals at cost. Minimum monthly charge of $1 for incandescent lighting. Discount on power 25 per cent., if paid within 10 days. Minimum monthly charge of $3 per h. p.
Millbury, . . .	20 cents, .	-	Running until 11 P.M. for not more than 2 lamps, $10 per lamp per year.	- -	12 to 8 cents, according to amount used.	Wiring at cost. Lamp renewals at 25 cents. Incandescent lights for offices, stores and hotels, 15 cents per k. w., manufacturing plants 16 cents for first 500 k. w., 15 cents for second 500, and 14 cents for all over.

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						All bills paid on or before the 15th subject to the following discounts: $5 to $15, 5 per cent.; $15 and over, 10 per cent. Meter rental of $2 per year when bill is less than $40. Minimum monthly charge of $1.
Mill River (Williamsburg).	15 cents, .	-	-	- -	-	No free wiring. No free renewals.
Montague, . .	15 cents, .	-	-	- -	-	Lamp renewals, 25 cents each. Meter rental, 20 cents per month.
New Bedford, . .	18 cents, .	-	-	At meter rates, . .	- [2]	Discounts for payments on or before the 10th of the month on bills of $10 per month and under for metered lights, 5 per cent.; $10 to $20, 10 per cent.; over $20, 20 per cent. Also primary rate of 20 cents per k. w. for 1 k. w. per lamp per month, and secondary rate of 10 cents and 8 cents for all over. Minimum monthly charge of 75 cents. Renewals free.
Newburyport, . .	20 cents, .	-	-	At meter rates, . .	10 cents, .	25 per cent. discount from the prices for incandescent lights if bills are paid in 12 days. Discounts on power, 10 to 50 per cent., according to amount used. Renewals at cost; wiring at consumers' expense. Minimum monthly charge of $1.
Newton, . . .	-	1 cent, .	-	20.2 cents per k. w., .	- [1]	Wiring at customer's expense; renewal lamps free. Bills for power amounting to $5 are net; above that, discount from 10 to 50 per cent., according to amount used. Minimum monthly charge of $1.
Niles Estate (Boston),	10 cents, .	-	$1 per month up to 4 16 c. p. lamps.	At meter rates, . .	10 cents, .	Minimum charge of $1 per month for installation. Discounts according to amount used. Renewals free.

[1] 10 cents per h. p. hour.

[2] 10 to 5 cents per h. p. hour, according to amount used.

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
North Adams, . .	15 cents, .	–	$1.11 per lamp per month, .	Burning 2 nights a week to 11 o'clock and 4 nights to 6.30: 1 lamp, $4.50 per month; 2, $3.50 each; 3 or 4, $3 each; 5 or more, $2.50 each. Burning every night: 1 lamp, 40 cents per night; 2, 30 cents each; 3 or 4, 25 cents each; 5 or more, 20 cents each.	5½ to 4 cents, according to amount used.	Renewals free. Wiring done by customer. If monthly incandescent bills are for 75,000 watts and less than 250,000, the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent., if paid on or before the 10th of the month.
Northampton, . .	20 cents, .	–	– –	Open arcs $75 per light per year, burning every night till 10 P.M.; enclosed arcs till 10 P.M., $84; $100 till midnight.	10 cents, .	Lamp renewals to contract customers free; to customers by meter, 25 cents each. Discount on power on bills of more than $10, from 20 per cent. to 50 per cent.
Orange, ...	16 cents, .	–	$1 per lamp per month, .	Supplied by meter at incandescent rates.	–	No free wiring. Renewals free. Up to 1,500 watts 16 cents per hour; in excess of 1,500 watts 8 cents per hour. Minimum monthly charge, of $1.
Pittsfield, . . .	20 to 10 cents.	–	– –	At meter rates, . .	10 to 3.2 cents, according to amount used.	Customers pay for wiring. Renewals free. Rate on monthly bills: 50,000 watt hours or less, 20 cents; for 50,000 to 100,000, 18 cents; for 100,000 to 150,000, 16 cents; for 150,000 to 200,000, 14 cents; for 200,000 to 300,000, 13 cents; for 300,000 to

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						500,000, 12 cents; from 500,000 to 750,000, 11 cents; 750,000 or over, 10 cents per thousand. Fifteen per cent. discount on all bills for incandescent lighting if paid on or before the 15th of the month. Five per cent. discount on power bills. Special rates for sign service. Meter rental 50 cents per month.
Plymouth, . .	20 cents, .	-	90 cents per lamp per month for 16 c. p. lamps.	At meter rates, . .	10 to 3 cents, according to amount used.	Wiring at customers' expense. Renewals free. Discount 5 per cent. to 35 per cent., according to amount used, if paid by 10th of month. Minimum monthly charge of $1.
Quincy, . . .	20 cents, .	-	- -	Supplied on meter at incandescent rates.	10 cents, .	Renewals at 25 cents each, with 10 per cent. discount for cash. Wiring at customer's expense Discounts for payment within 15 days: on monthly bills of $10 or less, 10 per cent.; more than $10 and less than $20, 15 per cent.; $20 and less than $40, 20 per cent.; $40 and over, 25 per cent. Discounts on power from 5 per cent. to 50 per cent., according to amount used, when bill is for more than 50 k. w. Minimum monthly charge of $1 for light, $2 for power.
Randolph, . . .	13 cents, .	-	Monthly rates for 16 c. p. lamps to midnight: 1 lamp, $1; all night lamps, $1.10 per month.	- -	-	Customer pays for wiring. Renewals 25 cents each. Minimum monthly charge of $1. Meter rental $2 a year. Special arrangement with each customer for power rates.
Rawson (Leicester), .	25 cents, .	-	- -	- -	-	Renewals 22½ cents, $2.50 per dozen, and wiring at customer's expense. Twenty per cent. discount on all bills under $5; $5 and upwards, discount 25 to 40 per cent., according to amount used, if paid before 10th of each month. Minimum

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Rawson (Leicester) — *Con.*	-	-	- -			monthly charge of $1.25, subject to discount of 25 cents if paid before 10th of each month.
Salem, ...	20 cents, .	-	- -	By meter at incandescent rates.	- [1]	Renewals free. Wiring at cost. Enclosed arcs, 50 per cent. in city proper and 40 per cent. at summer resorts; and for incandescent lights 25 per cent. discount for payment before the 15th; 10 per cent. additional on bills over $500 per year and a further 10 per cent. on bills over $1,000 per year. For summer resort lighting 20 cents per k. w. hour, with discount of 10 per cent. for prompt payment. Continuous power service, $50 to $75 per year. Discount on power of 5 per cent. for prompt payment. Minimum monthly charge of 66 cents for incandescent lighting, $2 for Nernst, and arc lights and power subject to regular discounts.
Shelburne Falls, .	-	1 cent, .	Special rates according to number of lights and time used.	- -	-	Wiring and renewals at cost.
Southbridge, . .	-	-	$10 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 12 P.M., $12.	Burning 7 nights per week, $80 per light per year.	-	Wiring at cost. Renewals free. Minimum monthly charge of 75 cents.

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South Hadley Falls,	20 cents, .	-	6 nights per week to 6.30 P.M., $6 per lamp per year; to 6.30 P.M. ordinarily, and to 10 P.M. 2 nights per week, $7.20; to 6.30 P.M. ordinarily, and to 10 P.M. 3 nights per week, $7.80; to 6.30 P.M. ordinarily, and to 10 P.M. 4 nights per week, $8.40; to 9 P.M. 6 nights per week, $8.40; to 10 P.M. 6 nights per week, $10; to 11 P.M. 6 nights, $11. Prices are for 16 c. p. lamps.	- -	-	Wiring at cost and renewals free.
Spencer, ...	20 cents, .	-	- -	At meter rates, . .	-	Discount 10 per cent. if paid on or before the 10th of month. Minimum charge of $1 per month. Renewals at cost.
Stoughton, . .	20 cents, .	-	- -	$5 per light per month,	10 to 5 cents,	Customers pay for wiring. Renewals at cost. Minimum monthly charge of $1.
Suburban (Revere), .	20 cents, .	-	- -	$10 per month for 1 lamp, burning until 12 P.M.; 2 lamps, $9.50 each; 3 lamps, $9 each; 4 lamps, $8.62½ each; special rates for a larger number and for summer customers. Special discount from prices stated where customer furnishes all wiring.	-	Customers pay for renewals. Discount of 10 per cent from meter rates for payment within 15 days. Special rates, from 18 to 16 cents per k. w., for summer customers. Minimum charge of $1 per month. Prices for power: a readiness to serve, charge of $1.50 per h. p. per month; additional current from .045 to .01 per k. w., according to amount used. Flat rate of 7 cents per k. w. to large summer customers.
Turner, G. H. (Charlemont).	-	-	25 cents a month for each 16 c. p. lamp.	- -	-	Renewals 25 cents each. No free wiring.

[1] 5 to 8 cents per h. p.

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COMPANY.	Incandescent Lights.			Arc Lights.	Electric Power per Kilowatt-Hour.	Remarks.
	Rates by Meter.		Rates by Contract.	Rates by Contract.		
	Per Kilowatt-Hour.	Per 16 Candle-power Lamp Hour.				
Union (Franklin), .	20 cents, .	-	16 c. p. lamps to 11 P. M., 6 nights per week, $1 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents; 3 nights, 75 cents; 2 nights, 70 cents.	Burning 6 nights per week, $6.50 per lamp per month; 5 nights, $6 per month; 4 nights, $5.50; 3 nights, $5; 2 nights, $4.50. Transient lights 50 cents per night and cost of installation.	-	Wiring at customer's expense. Renewals 20 cents each. Minimum monthly charge of $1.25.
United (Springfield),	18 to 8 cents,	-	- -	$5 to $8 per light per month.	5 to 2 cents, according to demand.	Renewals free. No free incandescent wiring. For the first 2 k. w. used per standard lamp of maximum demand during the month, 18 cents per k. w.; all used in excess of this, 8 cents per k. w. Minimum monthly charge of $1.
Uxbridge and Northbridge.	20 cents, .	-	Yearly rates for 5 lights or less to 9 P.M., $9 each; to 10 P.M., $10; to 12 P.M., $12; all night, $15; 10 per cent. above these rates if burned 7 nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per cent. on 11 to 15 lights and 20 per cent. on 16 to 20.	- -	12 to 3 cents, according to amount used.	Customers pay for wiring; renewals at cost. Discount of 1 cent per k. w. hour on second 20,000 k. w. hours and 2 cents on all over 40,000 k. w. hours on incandescent monthly bills. If bills for year are less than $20 a meter rental of $2, or minimum monthly charge of $1. Discount of 33⅓ per cent. on all in excess of $20 on monthly bills for power. Price for power to other companies, 4 to 3½ cents per k. w., according to amount used.

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Waltham, . . .	20 cents, .	–	For 3 lights or less: all night lighting, $2 per light per month; burning to 11.15 P.M., $1.35 per light per month. Discounts if paid by the 15th of the month; on the former class 10 per cent, on the latter 35 cents per lamp Four lights or more by meter only.	By meter at 20 cents per k. w. hour, with discounts for payment by the 15th of the month as follows: on bills of less than $20, 10 per cent.; on bills of $20 and less than $40, 20 per cent.; on bills of $40 and less than $60, 30 per cent.; on bills of $60 and over, 35 per cent. For contract lights burning 6 nights per week, $10 per lamp per month, with a discount for prompt payment of 10 per cent. on bills for 1 light, 20 per cent. on bills for two lights, and 30 per cent. on bills for 3 lights. For lights burning 4 nights a week, $8 each per month, with discounts for payment by the 15th of the month of 12½ per cent. on bills for 1 lamp, 20 per cent. on bills for 2 lamps and 25 per cent. on bills for 3 lamps.	10 cents, .	Discounts for payment on or before 15th of the month on bills for incandescent lights by meter 10 per cent.; an additional rebate on all monthly bills for 50 to 100 k. w., 5 per cent.; over 100 k. w., 10 per cent. Lamp renewals at expense of consumer. No free incandescent wiring. Discount on power on bills of more than 50 k. w. per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of $2.

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COMPANY.	Incandescent Lights. Rates by Meter. Per Kilowatt-Hour.	Incandescent Lights. Rates by Meter. Per 16 Candle-power Lamp Hour.	Incandescent Lights. Rates by Contract.	Arc Lights. Rates by Contract.	Electric Power per Kilowatt-Hour.	Remarks.
Ware,	20 cents,	–	16 c. p. lamp burning 6 nights per week, $10 per year; 7 nights per week, $12 per year.	On meter basis,	–	Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter; on bills of $5 and under $10, 10 per cent.; on bills of $10 and under $15, 20 per cent.; $15 and under $20, 25 per cent.; $20 to $30, 30 per cent.; $30 to $75, 40 per cent.; over $75, 50 per cent.
Webster,	20 cents,	–	$10 per lamp per year,	By meter at 16 cents to small and 12 cents to large consumers.	2¾ cents,	Discounts on incandescent lights: on bills for $5, 5 per cent.; $10 and over, 10 per cent. Wiring at cost; renewals free.
Westborough,	20 cents,	–	– –	$75 per light per year,	–	Discounts on monthly bills from $5 to $10, 10 per cent.; from $11 to $15, 15 per cent.; from $16 to $20, 20 per cent.; of $21 and over, 25 per cent. Wiring at cost; renewals free. Minimum monthly charge of $1.
Weston,	20 cents,	–	– –	– –	–	No free wiring. Renewals at cost. The first hundred dollars during a year of all bills is at the gross rate; on the second hundred dollars or fraction thereof a discount of 10 per cent.; on the third hundred dollars or fraction thereof, 15 per cent.; on all over $300, 20 per cent. Minimum monthly charge of $1.
Weymouth,	15 cents,	–	$5 in dwellings and $6 in stores per year for each active 16 c. p. lamp.	– –	– [1]	Consumers pay for wiring; renewals 23 cents each. Meter rent 10 per cent. on average cost of meter.

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						Minimum charge of $1, including meter rent.
Williamstown, . .	15 cents, .	-	$1.11 per month, . . .	- -	5½ cents, .	Discount 10 per cent. on all bills paid by 10th of month. Renewals free.
Winchendon, . .	20 to 12 cents.	-	16 c. p. lamp burning 6 nights a week, $1 per month; 8 c. p. lamp, 75 cents per month.	15 cents per k. w. hour by meter.	-	Wiring and renewals at nearly cost. Incandescent monthly bills for 40 k. w. or less at 20 cents; for 40 to 75 k. w., at 18 cents; for 75 to 100 k. w., at 16 cents; for 100 to 125 k. w., at 15 cents.; over 125 k. w., at 12 cents. Meter rental at $2 per year. Minimum monthly charge of 50 cents.
Worcester, . .	15 cents, .	-	- -	Burning until 6 P.M., 30 cents per lamp per night; until 10 P.M., 40 cents; until 12 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.	10 cents, .	Renewal free only to stores that burn daily. Discounts: on monthly bills over $10, 5 per cent.; over $25, 10 per cent.; over $35, 15 per cent.; over $50, 20 per cent.; over $75, 25 per cent.; over $100, 30 per cent.; over $150, 40 per cent.; over $200, $50 per cent. Discount on power from 10 to 40 per cent., according to h. p. of motor and amount of bill. Minimum monthly charge of $1.

[1] 2½ cents per h. p. hour.

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CASES PENDING BEFORE THE BOARD.

Petition of the Fall River Gas Works Company for approval of an issue of new capital stock.

Petition of customers of the East Boston Gas Company for reduction in price.

Petition of customers of the Natick Gas Light Company for a reduction in price and improvement in quality.

Petition of customers of the Quincy Electric Light and Power Company for a reduction in price and improvement in quality.

Petition of the Boston Consolidated Gas Company for approval of a contract for the sale of gas to the Chelsea Gas Light Company.

Petition of customers of the Arlington Gas Light Company for reduction in price.

Petition of the mayor of Quincy against the Citizens' Gas Light Company for reduction in price and improvement in quality.

Petition of the Amherst Gas Company for authority to supply electric light in the town of Pelham.

Petition of the Worcester Electric Light Company for approval of an issue of new capital stock.

Petition of the Springfield Gas Light Company for approval of an issue of new capital stock.

Petition of the Cape Light, Heat and Power Company for approval of an issue of new capital stock.

Appeal of the United Electric Light Company of Springfield from a decision of the board of aldermen in favor of E. Morgan *et al.*

Petition of customers of the New Bedford Gas and Edison Light Company for reduction in price of gas and electricity.

Petition of the Leominster Electric Light and Power Company for approval of an issue of new stock and of bonds.

Petition of the Hyde Park Electric Light Company for approval of an issue of new stock.

Petition of the Westborough Gas and Electric Company for approval of an issue of new stock.

FORREST E. BARKER.
MORRIS SCHAFF.
SAMUEL W. GEORGE.

JAN. 3, 1906.

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APPENDICES.

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APPENDIX A.—COMPANIES.

Balance Sheets, Manufacturing and Profit and Loss Accounts to June 30, 1905.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COMPANY OF.

Assets.

Real estate,	$20,769 10
Steam plant,	24,399 02
Electric plant,	16,363 73
Electric lines,	19,452 45
Transformers,	3,241 38
Meters,	5,722 31
Arc lamps,	1,500 00
Due for light and power,	3,935 30
Fuel on hand,	6,600 50
Oil and waste on hand,	22 00
Incandescent lamps on hand,	230 00
Motors on hand,	882 10
Fixtures on hand,	33 47
Cash on hand,	2,453 77
Investments,	1,635 16
Total assets, as per books of the company,	$107,240 29

Liabilities.

Capital stock,	$75,000 00
Bonds issued,	25,000 00
Unpaid bills,	2,650 36
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	$102,962 86
Profit and loss balance,	4,277 43
	$107,240 29

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$9,111 82		
For distribution,	4,482 84		
management,	2,964 62		
taxes and incidentals,	2,510 41		
current bought,	1,293 00		
		$20,362 69	
Income from sale of light and power,			$30,491 51
Balance to profit and loss,		10,128 82	
		$30,491 51	$30,491 51

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$9,382 55
Balance of manufacturing account,		10,128 82
Interest received,		5 61
Rents,		298 67
Interest paid,	$1,250 00	
Dividends declared,	3,750 00	
Depreciation,	10,538 22	
Balance June 30, 1905,	4,277 43	
	$19,815 65	$19,815 65

ADAMS GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$20,000 00
Machinery and manufacturing appliances (gas),	9,000 00
Street mains (gas),	24,500 00
Meters (gas),	3,682 00
Due for gas,	1,496 53
Stoves on hand,	527 14
Steam plant (electric),	500 00
Electric plant,	375 00
Electric lines,	19,500 00
Transformers,	3,275 00
Meters (electric),	3,175 00
Arc lamps,	2,192 00
Due for electric light and power,	1,421 51
Carbons on hand,	26 00
Incandescent lamps on hand,	700 00
Electric fixtures on hand,	24 00
Horses, wagons, etc.,	450 00
Sundry accounts due the company,	66 97
Office furniture,	375 00
Cash on hand,	489 75
Total assets, as per books of the company,	$91,775 90

Liabilities.

Capital stock,	$17,300 00
Notes payable,	54,000 00
Unpaid bills,	998 34
Deposits,	20 00
Total liabilities, as per books of the company,	$72,318 34
Profit and loss balance,	19,457 56
	$91,775 90

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$174 58		
For distribution,	2,397 27		
management,	453 56		
taxes and incidentals,	390 86		
gas bought,	8,891 91		
		$12,308 18	

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		Dr.	Cr.
Operating expenses (electric):			
At station,	$15 22		
For distribution,	3,890 76		
management,	705 33		
taxes and incidentals,	570 72		
current bought,	4,842 24		
		$10,024 27	
Income from sale of gas,			$13,517 20
sale of electric light and power,			17,921 82
Balance to profit and loss:			
Gas,		1,209 02	
Electric,		7,897 55	
		$31,439 02	$31,439 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$15,546 01
Balance of gas manufacturing account,		1,209 02
Balance of electric manufacturing account,		7,897 55
Rents,		110 42
Interest paid,	$2,535 50	
Dividends declared,	2,076 00	
Depreciation,	532 28	
Other items,	161 66	
Balance June 30, 1905,	19,457 56	
	$24,763 00	$24,763 00

U. S. ADAMS (Townsend).

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$1,084 88		
For distribution,	128 11		
management,	72 00		
taxes and incidentals,	93 97		
		$1,378 96	
Income from sale of light and power,			$2,130 56
other sources,			27 15
Balance to profit and loss,		778 75	
		$2,157 71	$2,157 71

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$3,650 00		
For distribution,	962 81		
management,	1,165 00		
taxes and incidentals,	376 84		
		$6,154 65	
Income from sale of light and power,			$8,286 53
other sources,			432 87
Balance to profit and loss,		2,564 75	
		$8,719 40	$8,719 40

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AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

Assets.

Real estate,	$13,710 40
Steam plant,	19,966 15
Electric plant,	22,768 69
Electric lines,	13,547 79
Transformers,	2,564 56
Meters,	3,097 17
Arc lamps,	2,727 57
Works in process,	658 24
Due for light and power,	3,424 53
Fuel on hand,	624 69
Carbons on hand,	51 14
Oil and waste on hand,	16 93
Incandescent lamps on hand,	57 90
Globes on hand,	27 50
Other materials on hand,	469 14
Fixtures on hand,	671 20
Sundry accounts due the company,	1,017 79
Office furniture,	276 11
Cash on hand,	1,185 82
Notes receivable,	2,149 55
Insurance,	411 00
Reserved fund,	1,108 29
Investments,	2,000 00
Total assets, as per books of the company,	$92,532 16
Profit and loss balance,	15,839 70
	$108,371 86

Liabilities.

Capital stock,	$50,300 00
Notes payable,	56,748 12
Unpaid bills,	677 91
Interest accrued but not due,	645 83
Total liabilities, as per books of the company,	$108,371 86

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$15,255 48		
For distribution,	3,275 36		
management,	546 70		
taxes and incidentals,	1,233 82		
		$20,311 36	
Income from sale of light and power,			$27,549 98
other sources,			678 53
Balance to profit and loss,		7,917 15	
		$28,228 51	$28,228 51

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$20,659 53	
Balance of manufacturing account,		$7,917 15
Interest received,		41 64
Other items of income,		51 50
Interest paid,	3,111 67	
Other items,	78 79	
Balance June 30, 1905,		15,839 70
	$23,849 99	$23,849 99

AMESBURY AND SALISBURY GAS COMPANY.

Assets.

Real estate,	$6,725 16
Machinery and manufacturing appliances,	64,689 77
Street mains,	74,575 86
Meters,	5,633 90
Due for gas,	5,441 72
Gas coal on hand,	881 55
Coke on hand,	419 94
Enrichers on hand,	458 20
Purifying materials on hand,	200 00
Other materials on hand,	25 00
Stoves on hand,	420 45
Fixtures on hand,	237 66
Sundry accounts due the company,	3,092 65
Office furniture,	293 18
Cash on hand,	1,979 48
Total assets, as per books of the company,	$165,074 52

Liabilities.

Capital stock,	$60,000 00
Bonds issued,	60,000 00
Notes payable,	21,800 00
Unpaid bills,	18,714 29
Interest accrued but not due,	625 00
Total liabilities, as per books of the company,	$161,139 29
Profit and loss balance,	3,935 23
	$165,074 52

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$7,594 16		
For distribution,	707 41		
management,	2,121 86		
taxes and incidentals,	786 28		
		$11,209 71	
Income from sale of gas,			$14,065 31
other sources,			1,365 00
Balance to profit and loss,		4,220 60	
		$15,430 31	$15,430 31

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$[illegible]
Balance of manufacturing account,		[illegible]
Interest paid,	$1,[illegible]	
Gross income,	[illegible]	
Balance June 30, 1905,	[illegible]	
	$[illegible]	$[illegible]

AMHERST GAS COMPANY.

Assets.

Real estate (gas),	$[illegible]
Machinery and manufacturing appliances (gas),	4,651 59
Street mains (gas),	4,151 34
Meters (gas),	757 90
Due for gas,	742 10
Furniture on hand,	[illegible]
Other gas materials on hand,	[illegible]
Real estate (electric),	6,[illegible]51 47
Steam plant (electric),	35,659 82
Electric plant,	25,947 26
Electric lines,	18,155 04
Transformers,	4,616 04
Meters (electric),	4,562 50
Arc lamps,	1,648 42
Due for electric light and power,	3,911 07
Fuel on hand (electric),	300 00
Other electric materials on hand,	1,018 81
Sundry accounts due the company,	972 41
Office furniture,	679 10
Cash on hand,	2,303 94
Insurance,	225 00
Total assets, as per books of the company,	$115,308 72

Liabilities.

Capital stock,	$60,000 00
Bonds issued,	30,000 00
Notes payable,	15,000 00
Unpaid bills,	3,809 49
Total liabilities, as per books of the company,	$108,809 49
Profit and loss balance,	6,499 23
	$115,308 72

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,239 59		
For distribution,	35 85		
management,	642 02		
taxes and incidentals,	401 61		
		$3,319 07	

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		Dr.	Cr.
Operating expenses (electric):			
At station,	$7,645 75		
For distribution,	1,949 55		
management,	1,819 23		
taxes and incidentals,	1,020 78		
		$12,435 31	
Income from sale of gas,			$2,655 63
sale of electric light and power,			19,937 65
Balance to profit and loss:			
Gas,			663 44
Electric,		7,502 34	
		$23,256 72	$23,256 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$7,726 34
Balance of gas manufacturing account,	$663 44	
Balance of electric manufacturing account,		7,502 34
Interest paid,	2,321 04	
Dividends declared,	3,600 00	
Depreciation,	2,144 97	
Balance June 30, 1905,	6,499 23	
	$15,228 68	$15,228 68

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	$20,793 48
Machinery and manufacturing appliances,	39,248 58
Street mains,	72,606 06
Meters,	8,052 42
Due for gas,	2,823 34
Gas coal on hand,	2,109 11
Coke on hand,	115 20
Tar on hand,	169 32
Enrichers on hand,	150 40
Purifying materials on hand,	247 50
Other materials on hand,	489 26
Stoves on hand,	1,199 40
Fixtures on hand,	557 64
Horses, wagons, etc.,	987 00
Sundry accounts due the company,	1,275 46
Office furniture,	757 01
Cash on hand,	398 21
Insurance,	262 42
Total assets, as per books of the company,	$152,241 81

LIABILITIES.

Capital stock,	$72,700 00
Bonds issued,	30,000 00
Notes payable,	17,050 00
Unpaid bills,	263 94

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Deposits,	$105 00
Interest accrued but not due,	1,534 24
Amounts due from the company, not included above,	12,457 70
Total liabilities, as per books of the company,	$134,110 88
Profit and loss balance,	18,130 93
	$152,241 81

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$11,832 61		
For distribution,	3,893 91		
management,	6,252 59		
taxes and incidentals,	1,744 72		
		$23,723 83	
Income from sale of gas,			$24,509 69
residuals,			2,572 14
other sources,			136 99
Balance to profit and loss,		3,494 99	
		$27,218 82	$27,218 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$17,839 03
Balance of manufacturing account,		3,494 99
Interest paid,	$2,910 74	
Other items,	292 35	
Balance June 30, 1905,	18,130 93	
	$21,334 02	$21,334 02

ASHBURNHAM.

(See GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.)

ASHBY ELECTRIC PLANT.

(See W. O. LOVELAND.)

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	$9,000 00
Machinery and manufacturing appliances (gas),	18,112 20
Street mains (gas),	18,640 05
Meters (gas),	2,789 08
Due for gas,	780 43
Gas coal on hand,	238 00
Enrichers on hand,	102 60
Purifying materials on hand,	39 38
Other gas materials on hand,	200 00
Stoves on hand,	35 50
Real estate (electric),	1,550 00
Steam plant (electric),	20,312 74

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Electric plant,	$45,030 82
Electric lines,	7,371 13
Transformers,	1,286 34
Meters (electric),	1,474 49
Arc lamps,	1,960 65
Due for electric light and power,	1,443 85
Fuel on hand (electric),	111 00
Carbons on hand,	32 95
Oil and waste on hand,	26 60
Globes on hand,	7 50
Other electric materials on hand,	100 00
Electric fixtures on hand,	395 85
Cash on hand,	1,169 78
Total assets, as per books of the company,	$132,210 94

LIABILITIES.

Capital stock,	$50,000 00
Bonds issued,	50,000 00
Notes payable,	3,500 00
Interest accrued but not due,	625 00
Total liabilities, as per books of the company,	$104,125 00
Profit and loss balance,	28,085 94
	$132,210 94

MANUFACTURING ACCOUNT.

			Dr.	Cr.
Operating expenses (gas):				
At works,	$6,062 25			
For distribution,	519 42			
management,	751 32			
taxes and incidentals,	548 33			
			$7,881 32	
Operating expenses (electric):				
At station,	$9,615 37			
For distribution,	881 04			
management,	760 87			
taxes and incidentals,	987 84			
			12,245 12	
Income from sale of gas,				$11,564 33
other sources (gas),				5 10
sale of electric light and power,				17,571 80
Balance to profit and loss:				
Gas,			3,688 11	
Electric,			5,326 68	
			$29,141 23	$29,141 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$24,543 01
Balance of gas manufacturing account,		3,688 11
Balance of electric manufacturing account,		5,326 68
Jobbing,		321 92
Interest paid,	$2,793 78	
Dividends declared,	3,000 00	
Balance June 30, 1905,	28,085 94	
	$33,879 72	$33,879 72

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ATTLEBORO GAS LIGHT COMPANY CORPORATION.

Assets.

Real estate,	$38,972 25
Machinery and manufacturing appliances,	30,352 01
Street mains,	23,827 87
Meters,	8,201 35
Due for gas,	3,626 42
Gas coal on hand,	9,132 60
Coke on hand,	32 00
Tar on hand,	253 75
Enrichers on hand,	324 94
Purifying materials on hand,	197 00
Other materials on hand,	749 51
Stoves on hand,	219 59
Fixtures on hand,	92 45
Sundry accounts due the company,	1,026 58
Office furniture,	550 21
Cash on hand,	2,001 95
Investments,	6,847 51
Total assets, as per books of the company,	$126,407 99

Liabilities.

Capital stock,	$46,400 00
Notes payable,	6,000 00
Unpaid bills,	476 92
Deposits,	21 09
Amounts due from the company, not included above,	5,000 00
Total liabilities, as per books of the company,	$57,898 01
Profit and loss balance,	68,509 98
	$126,407 99

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$20,589 75		
For distribution,	2,078 93		
management,	5,970 98		
taxes and incidentals,	1,981 84		
		$30,621 50	
Income from sale of gas,			$36,251 19
residuals,			5,972 51
other sources,			15 31
Balance to profit and loss,		11,617 51	
		$42,239 01	$42,239 01

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$61,196 06
Balance of manufacturing account,		11,617 51
Interest received,		176 91
Rents,		1,213 60
Jobbing,		442 25
Other items of income,		1 87

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	Dr.	Cr.
Interest paid,	$302 75	
Dividends declared,	5,568 00	
Other items,	267 47	
Balance June 30, 1905,	68,509 98	
	$74,648 20	$74,648 20

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

Assets.

Real estate,	$21,824 44
Steam plant,	54,312 09
Water power plant,	2,362 63
Electric plant,	21,571 88
Electric lines,	29,140 67
Transformers,	10,106 44
Meters,	7,726 16
Arc lamps,	2,644 20
Due for light and power,	6,650 51
Fuel on hand,	1,794 44
Carbons on hand,	75 76
Oil and waste on hand,	44 65
Incandescent lamps on hand,	464 79
Globes on hand,	107 30
Other materials on hand,	1,015 40
Motors on hand,	632 18
Fixtures on hand,	1,662 11
Horses, wagons, etc.,	924 50
Sundry accounts due the company,	1,557 50
Office furniture,	600 45
Cash on hand,	6,453 55
Sinking fund,	1,500 00
Total assets, as per books of the company,	$173,171 65

Liabilities.

Capital stock,	$115,000 00
Bonds issued,	30,000 00
Unpaid bills,	8,575 71
Unpaid dividends,	1,150 00
Interest accrued but not due,	125 00
Total liabilities, as per books of the company,	$154,850 71
Profit and loss balance,	18,320 94
	$173,171 65

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$20,857 95		
For distribution,	1,453 77		
management,	4,280 78		
taxes and incidentals,	2,485 43		
		$29,077 93	
Income from sale of light and power,			$53,170 19
Balance to profit and loss,		24,092 26	
		$53,170 19	$53,170 19

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$11,203 41
Balance of manufacturing account,		24,092 26
Interest received,		17 58
Rents,		244 00
Interest paid,	$1,500 00	
Dividends declared,	4,600 00	
Depreciation,	10,972 41	
Other items,	163 90	
Balance June 30, 1905,	18,320 94	
	$35,557 25	$35,557 25

AYER ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$3,270 21
Steam plant,	6,257 70
Electric plant,	4,337 63
Electric lines,	12,767 03
Transformers,	1,494 31
Meters,	2,577 13
Arc lamps,	511 91
Due for light and power,	1,685 95
Fuel on hand,	190 40
Carbons on hand,	3 43
Oil and waste on hand,	24 50
Incandescent lamps on hand,	80 00
Globes on hand,	5 81
Other materials on hand,	47 15
Sundry accounts due the company,	6 87
Office furniture,	58 85
Cash on hand,	253 16
Insurance,	40 25
Sinking funds,	62 50
Total assets, as per books of the company,	$33,674 79

Liabilities.

Capital stock,	$10,000 00
Bonds issued,	9,000 00
Notes payable,	12,862 50
Unpaid bills,	1,139 14
Interest accrued but not due,	150 00
Total liabilities, as per books of the company,	$33,151 64
Profit and loss balance,	523 15
	$33,674 79

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MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$4,641 25		
For distribution,	738 63		
management,	822 27		
taxes and incidentals,	310 60		
		$6,512 75	
Income from sale of light and power,			$8,621 40
other sources,			50 00
Balance to profit and loss,		2,158 65	
		$8,671 40	$8,671 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$82 31
Balance of manufacturing account,		2,158 65
Rents,		54 45
Jobbing,		64 60
Interest paid,	$1,236 86	
Dividends declared,	600 00	
Balance June 30, 1905,	523 15	
	$2,360 01	$2,360 01

BALLOU, GILBERT M.

(Shirley.)

MANUFACTURING ACCOUNT.

		Dr.	Cr
Operating expenses:			
At station,	$1,800 00		
For distribution,	20 00		
		$1,820 00	
Income from sale of light and power,			$2,380 00
Balance to profit and loss,		560 00	
		$2,380 00	$2,380 00

BARRE ACETYLENE GAS COMPANY.

ASSETS.

Real estate,	$1,034 22
Machinery and manufacturing appliances,	1,005 50
Street mains,	6,070 98
Meters,	166 45
Due for gas,	119 94
Other materials on hand,	14 72
Fixtures on hand,	9 50
Cash on hand,	25 56
Total assets, as per books of the company,	$8,446 87

LIABILITIES.

Capital stock,	$8,000 00
Unpaid bills,	159 20
Total liabilities, as per books of the company,	$8,159 20
Profit and loss balance,	287 67
	$8,446 87

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$461 78		
For distribution,	19 83		
management,	10 39		
		$492 00	
Income from sale of gas,			$414 86
Balance to profit and loss,			77 14
		$492 00	$492 00

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,	$77 14	
Assessment on stock,		$1,364 81
Depreciation,	1,000 00	
Balance June 30, 1905,	287 67	
	$1,364 81	$1,364 81

BAY STATE GAS COMPANY.

Assets.

Profit and loss balance,	$2,000,000 00

Liabilities.

Capital stock,	$2,000,000 00

Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$328,123 30		
For distribution,	2,721 78		
management,	12,760 54		
taxes and incidentals,	28,309 97		
gas bought,	13,603 58		
		$385,519 17	
Income from sale of gas,			$561,307 64
residuals,			24,390 26
Balance to profit and loss,		200,178 73	
		$585,697 90	$585,697 90

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$476,449 36
Balance of manufacturing account,		200,178 73
Interest received,		1,074 23
Rents,		7,862 75
Other items of income,		5,820 00
Interest paid,	$12,693 78	
Dividends declared,	200,000 00	
Liquidation account,	2,463,736 24	
Other items,	14,955 05	
Balance June 30, 1905,		2,000,000 00
	$2,691,385 07	$2,691,385 07

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BEVERLY GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$46,767 07
Machinery and manufacturing appliances (gas),	14,988 79
Street mains (gas),	41,287 16
Meters (gas),	9,788 15
Due for gas,	6,672 13
Gas coal on hand,	5,269 14
Coke on hand,	80 00
Tar on hand,	633 10
Enrichers on hand,	18 00
Stoves on hand,	889 40
Real estate (electric),	21,261 28
Steam plant (electric),	43,449 89
Electric plant,	43,555 51
Electric lines,	49,589 96
Transformers,	8,608 31
Meters (electric),	6,231 58
Arc lamps,	5,402 46
Due for electric light and power,	6,563 23
Carbons on hand,	82 50
Oil and waste on hand,	27 55
Globes on hand,	15 00
Motors on hand,	126 00
Sundry accounts due the company,	2,299 98
Office furniture,	1,038 12
Cash on hand,	1,264 02
Notes receivable,	50,500 00
Investments,	500 00
Total assets, as per books of the company,	$366,908 33

Liabilities.

Capital stock,	$194,000 00
Bonds issued,	11,800 00
Notes payable,	2,000 00
Deposits,	555 00
Premium on capital stock,	30,800 00
Total liabilities, as per books of the company,	$239,155 00
Profit and loss balance,	127,753 33
	$366,908 33

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$17,233 89		
For distribution,	2,846 87		
management,	3,920 14		
taxes and incidentals,	1,824 05		
		$25,824 95	
Operating expenses (electric):			
At station,	$15,863 12		
For distribution,	3,401 86		
management,	3,514 29		
taxes and incidentals,	2,844 34		
		25,623 61	

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	Dr.	Cr.
Income from sale of gas,		$34,953 42
residuals,		4,186 45
other sources (gas),		155 51
sale of electric light and power,		58,904 28
other sources (electric),		388 26
Balance to profit and loss:		
Gas,	$13,470 43	
Electric,	33,668 93	
	$98,587 92	$98,587 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$114,483 48
Balance of gas manufacturing account,		13,470 43
Balance of electric manufacturing account,		33,668 93
Interest received,		2,666 85
Rents,		70 00
Jobbing,		44 76
Other items of income,		311 50
Interest paid,	$749 95	
Dividends declared,	23,280 00	
Depreciation,	12,695 53	
Other items,	237 14	
Balance June 30, 1905,	127,753 33	
	$164,715 95	$164,715 95

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$3,718 71
Steam plant,	7,382 90
Electric plant,	4,075 11
Electric lines,	11,132 72
Transformers,	1,327 57
Meters,	1,120 76
Arc lamps,	843 78
Due for light and power,	839 67
Carbons on hand,	24 12
Oil and waste on hand,	19 00
Incandescent lamps on hand,	542 53
Globes on hand,	28 30
Other materials on hand,	629 06
Horses, wagons, etc.,	160 00
Sundry accounts due the company,	96 56
Insurance,	66 00
Investments,	372 57
Total assets, as per books of the company,	$32,379 36

LIABILITIES.

Capital stock,	$10,000 00
Notes payable,	17,640 00
Unpaid bills,	4,596 04
Total liabilities, as per books of the company,	$32,236 04
Profit and loss balance,	143 32
	$32,379 36

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$33 03		
For distribution,	1,638 95		
management,	303 60		
taxes and incidentals,	387 00		
current bought,	5,616 70		
		$7,979 28	
Income from sale of light and power,			$9,699 49
Balance to profit and loss,		1,720 21	
		$9,699 49	$9,699 49

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$45 84
Balance of manufacturing account,		1,720 21
Jobbing,		169 86
Other items of income,		147 42
Interest paid,	$1,310 01	
Dividends declared,	600 00	
Other items,	30 00	
Balance June 30, 1905,	143 32	
	$2,083 33	$2,083 33

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

Assets.

Steam plant,	$11,910 06
Electric plant,	8,794 61
Electric lines,	4,363 52
Meters,	2,541 04
Arc lamps,	1,890 77
Due for light and power,	1,333 00
Fuel on hand,	49 18
Carbons on hand,	12 30
Oil and waste on hand,	39 72
Incandescent lamps on hand,	33 00
Fixtures on hand,	63 74
Total assets, as per books of the company,	$31,030 94

Liabilities.

Capital stock,	$9,500 00
Notes payable,	20,000 00
Total liabilities, as per books of the company,	$29,500 00
Profit and loss balance,	1,530 94
	$31,030 94

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$18,323 02		
For distribution,	951 16		
management,	1,536 27		
taxes and incidentals,	440 18		
		$21,250 63	
Income from sale of light and power,			$23,142 88
other sources,			1,978 69
Balance to profit and loss,		3,870 94	
		$25,121 57	$25,121 57

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,773 50
Balance of manufacturing account,		3,870 94
Interest paid,	$1,597 50	
Depreciation,	3,516 00	
Balance June 30, 1905,	1,530 94	
	$6,644 44	$6,644 44

BOSTON CONSOLIDATED GAS COMPANY.

Assets.

Real estate (gas),	$6,750,000 00
Machinery and manufacturing appliances (gas),	4,430,790 52
Street mains (gas),	9,003,050 77
Services (gas),	1,250,210 59
Meters (gas),	1,177,210 17
Due for gas,	41,599 29
Gas coal on hand,	53,045 87
Coke on hand,	4,901 27
Tar on hand,	17,803 49
Enrichers on hand,	39,540 74
Purifying materials on hand,	16,892 75
Other gas and electric materials on hand,	226,773 38
Stoves on hand,	270,000 00
Real estate (electric),	110,000 00
Steam plant (electric),	150,039 89
Electric plant,	150,000 67
Electric lines,	315,151 90
Transformers,	45,825 90
Meters (electric),	47,165 50
Arc lamps,	23,143 54
Due for electric light and power,	16,125 41
Horses, wagons, etc.,	24,004 00
Sundry accounts due the company,	20,657 96
Office furniture,	35,795 71
Cash on hand,	125,761 47
Insurance,	14,022 96
Printing plant,	7,006 39
Total assets, as per books of the company,	$24,366,520 14
Profit and loss balance,	79,053 11
	$24,445,573 25

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LIABILITIES.

Capital stock,	$15,124,600 00
Unpaid bills,	287,217 20
Deposits,	132,775 33
Premium on new stock,	8,893,264 80
Amounts due from the company, not included above,	7,715 92
Total liabilities, as per books of the company,	$24,445,573 25

MANUFACTURING ACCOUNT.

(From June 15, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$22,298 44		
For distribution,	17,291 87		
management,	20,773 90		
taxes and incidentals,	11,090 17		
gas bought,	21,300 34		
		$92,754 72	
Operating expenses (electric):			
At station,	$1,862 63		
For distribution,	1,246 90		
management,	500 00		
taxes and incidentals,	318 00		
		3,927 53	
Income from sale of gas,			$9,806 85
residuals,			3,015 68
sale of electric light and power,			4,000 76
other sources (electric),			45 00
Balance to profit and loss:			
Gas,			79,932 19
Electric,		118 23	
		$96,800 48	$96,800 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,	$79,932 19	
Balance of electric manufacturing account,		$118 23
Interest received,		109 68
Rents,		696 68
Jobbing,		5 02
Interest paid,	50 53	
Balance June 30, 1905,		79,053 11
	$79,982 72	$79,982 72

BOSTON GAS LIGHT COMPANY.

ASSETS.

Profit and loss balance,	$2,500,000 00

LIABILITIES.

Capital stock,	$2,500,000 00

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Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$480,619 83		
For distribution,	136,644 98		
management,	95,361 66		
taxes and incidentals,	121,181 02		
gas bought,	218,680 65		
		$1,052,488 17	
Income from sale of gas,			$1,275,604 48
residuals,			142,922 12
Balance to profit and loss,		366,038 43	
		$1,418,526 60	$1,418,526 60

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,625,249 46
Balance of manufacturing account,		366,038 43
Interest received,		2,136 48
Rents,		14,028 08
Other items of income,		110,175 93
Interest paid,	$29,576 81	
Dividends declared,	250,000 00	
Depreciation,	523 37	
Liquidation account,	7,168,035 33	
Bad bills,	5,344 91	
Other items,	164,147 96	
Balance June 30, 1905,		2,500,000 00
	$7,617,628 38	$7,617,628 38

BRIDGEWATER ELECTRIC COMPANY.

Assets.

Real estate,	$3,233 62
Steam plant,	5,629 33
Electric plant,	5,520 19
Electric lines,	13,483 66
Transformers,	2,692 26
Meters,	971 51
Arc lamps,	25 00
Due for light and power,	485 07
Fuel on hand,	5 50
Carbons on hand,	5 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	10 00
Globes on hand,	25 00
Other materials on hand,	200 00
Total assets, as per books of the company,	$32,311 14

Liabilities.

Capital stock,	$15,000 00
Bonds issued,	15,000 00
Total liabilities, as per books of the company,	$30,000 00
Profit and loss balance,	2,311 14
	$32,311 14

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$4,328 15		
For distribution,	115 04		
taxes and incidentals,	692 98		
		$5,136 17	
Income from sale of light and power,			$5,696 54
Balance to profit and loss,		560 37	
		$5,696 54	$5,696 54

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,500 77
Balance of manufacturing account,		560 37
Interest paid,	$750 00	
Balance June 30, 1905,	2,311 14	
	$3,061 14	$3,061 14

BROCKTON GAS LIGHT COMPANY.

Assets.

Real estate,	$109,909 81
Machinery and manufacturing appliances,	280,480 87
Street mains,	131,182 55
Meters,	44,857 77
Due for gas,	8,996 19
Gas coal on hand,	3,760 00
Tar on hand,	930 00
Purifying materials on hand,	75 00
Other materials on hand,	20,146 72
Stoves on hand,	3,169 01
Gas on hand,	100 12
Horses, wagons, etc.,	1,544 33
Sundry accounts due the company,	4,932 27
Office furniture,	387 34
Cash on hand,	5,420 49
Insurance,	386 93
Total assets, as per books of the company,	$616,279 40

Liabilities.

Capital stock,	$260,000 00
Bonds issued,	100,000 00
Notes payable,	202,235 00
Unpaid bills,	22,986 04
Deposits,	326 50
Unpaid dividends,	3,250 00
Interest accrued but not due,	2,500 00
Amounts due from the company, not included above,	1,051 59
Total liabilities, as per books of the company,	$592,349 13
Profit and loss balance,	23,930 27
	$616,279 40

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$65,659 74		
For distribution,	15,790 38		
management,	3,715 47		
taxes and incidentals,	8,138 91		
		$93,304 50	
Income from sale of gas,			$125,507 67
residuals,			10,543 99
other sources,			26 46
Balance to profit and loss,		42,773 62	
		$136,078 12	$136,078 12

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$8,734 66
Balance of manufacturing account,		42,773 62
Jobbing,		794 78
Interest paid,	$15,105 32	
Dividends declared,	13,000 00	
Other items,	267 47	
Balance June 30, 1905,	23,930 27	
	$52,303 06	$52,303 06

BROOKLINE GAS LIGHT COMPANY.

Assets.

Profit and loss balance,	$2,000,000 00

Liabilities.

Capital stock,	$2,000,000 00

Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$26,104 89		
For distribution,	68,012 11		
management,	61,037 44		
taxes and incidentals,	52,731 45		
gas bought,	282,900 32		
		$490,786 21	
Operating expenses (electric):			
At station,	$44,653 87		
For distribution,	30,040 77		
management,	10,756 52		
taxes and incidentals,	9,118 90		
		94,570 06	
Income from sale of gas,			$848,687 56
residuals,			4,192 75
sale of electric light and power,			200,185 98
Balance to profit and loss:			
Gas,		362,094 10	
Electric,		105,615 92	
		$1,053,066 29	$1,053,066 29

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Profit and Loss Account.

	Dr	Cr.
Balance June 30, 1904,	$129,954 24	
Balance of gas manufacturing account,		$362,094 10
Balance of electric manufacturing account,		105,615 92
Interest received,		1,571 68
Rents,		742 04
Interest paid,	167,831 02	
Dividends declared,	200,000 00	
Liquidation account,	1,920,245 37	
Bad bills,	44,440 10	
Other items,	7,553 01	
Balance June 30, 1905,		2,000,000 00
	$2,470,023 74	$2,470,023 74

CAMBRIDGE ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$208,541 45
Steam plant,	203,391 05
Electric plant,	100,749 53
Electric lines,	172,756 76
Transformers,	45,566 27
Meters,	40,265 71
Arc lamps,	25,602 91
Due for light and power,	28,500 93
Fuel on hand,	7,091 73
Carbons on hand,	764 26
Oil and waste on hand,	274 81
Incandescent lamps on hand,	2,000 00
Other materials on hand,	7,480 17
Horses, wagons, etc.,	2,000 00
Sundry accounts due the company,	4,616 81
Office furniture,	1,105 00
Cash on hand,	51,626 09
Total assets, as per books of the company,	$902,333 48

Liabilities.

Capital stock,	$700,000 00
Unpaid bills,	10,034 91
Deposits,	1,045 95
Reserved fund,	20,000 00
Premium on new stock,	140,000 00
Total liabilities, as per books of the company,	$871,080 86
Profit and loss balance,	31,252 62
	$902,333 48

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$51,675 25		
For distribution,	29,349 65		
management,	14,675 76		
taxes and incidentals,	25,346 23		
		$121,046 89	
Income from sale of light and power,			$233,108 10
Balance to profit and loss,		112,061 21	
		$233,108 10	$233,108 10

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$19,830 36
Balance of manufacturing account,		112,061 21
Interest received,		383 79
Interest paid,	$22 74	
Dividends declared,	56,000 00	
Depreciation,	25,000 00	
Reserve fund,	20,000 00	
Balance June 30, 1905,	31,252 62	
	$132,275 36	$132,275 36

CAMBRIDGE GAS LIGHT COMPANY.

Assets.

Real estate,	$321,737 21
Machinery and manufacturing appliances,	472,589 58
Street mains,	461,269 43
Meters,	50,000 00
Due for gas,	33,124 30
Gas coal on hand,	4,971 95
Coke on hand,	300 00
Enrichers on hand,	499 78
Purifying materials on hand,	723 24
Other materials on hand,	21,157 67
Stoves on hand,	1,974 31
Sundry accounts due the company,	5,900 36
Cash on hand,	79,939 91
Notes receivable,	25,000 00
Works in process,	263,394 14
Total assets, as per books of the company,	$1,742,581 88

Liabilities.

Capital stock,	$880,000 00
Notes payable,	225,000 00
Deposits,	11,415 00
Unpaid dividends,	5 00
Interest accrued but not due,	3,152 78
Reserved fund,	10,000 00
Premium on new stock,	80,000 00
Amounts due from the company, not included above,	8,052 20
Total liabilities, as per books of the company,	$1,217,624 98
Profit and loss balance,	524,956 90
	$1,742,581 88

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$237,249 03		
For distribution,	55,016 33		
management,	25,736 53		
taxes and incidentals,	33,721 06		
		$351,722 95	
Income from sale of gas,			$443,577 34
residuals,			66,766 63
other sources,			390 00
Balance to profit and loss,		159,011 02	
		$510,733 97	$510,733 97

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$490,059 26
Balance of manufacturing account,		159,011 02
Interest received,		1,786 85
Rents,		1,544 98
Other items of income,		103 25
Interest paid,	$9,413 31	
Dividends declared,	84,000 00	
Depreciation,	33,000 00	
Other items,	1,135 15	
Balance June 30, 1905,	524,956 90	
	$652,505 36	$652,505 36

CAPE LIGHT, HEAT AND POWER COMPANY.

(Provincetown.)

Assets.

Real estate,	$4,000 00
Electric plant,	13,031 84
Electric lines,	12,326 16
Transformers,	856 00
Meters,	630 00
Arc lamps,	156 00
Fuel on hand,	30 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	15 00
Other materials on hand,	148 28
Cash on hand,	1,222 89
Total assets, as per books of the company,	$32,428 17

Liabilities.

Capital stock,	$30,000 00
Amounts due from the company, not included above,	1,000 00
Total liabilities, as per books of the company,	$31,000 00
Profit and loss balance,	1,428 17
	$32,428 17

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MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$2,679 28		
For distribution,	202 50		
management,	433 75		
taxes and incidentals,	224 52		
		$3,540 05	
Income from sale of light and power,			$4,968 22
Balance to profit and loss,		1,428 17	
		$4,968 22	$4,968 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		$1,428 17
Balance June 30, 1905,	$1,428 17	
	$1,428 17	$1,428 17

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

ASSETS.

Real estate,	$124,227 68
Steam plant,	31,793 87
Electric plant,	43,073 85
Electric lines,	103,140 71
Transformers,	11,198 67
Meters,	6,884 07
Arc lamps,	6,815 33
Franchise,	30,000 00
Due for light and power,	9,415 56
Fuel on hand,	394 60
Carbons on hand,	20 40
Oil and waste on hand,	79 13
Incandescent lamps on hand,	335 72
Globes on hand,	15 00
Other materials on hand,	5,450 14
Fixtures on hand,	203 30
Horses, wagons, etc.,	822 83
Sundry accounts due the company,	1,474 58
Office furniture,	544 42
Cash on hand,	6,871 73
Sinking fund,	2,500 00
Insurance,	569 08
Investments,	2,000 00
Total assets, as per books of the company,	$387,830 67

LIABILITIES.

Capital stock,	$150,000 00
Bonds issued,	150,000 00
Notes payable,	60,000 00
Unpaid bills,	4,599 14

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Interest accrued but not due,	$4,250 00
Amounts due from the company, not included above,	400 75
Total liabilities, as per books of the company,	$369,249 89
Profit and loss balance,	18,580 78
	$387,830 67

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$16,495 09		
For distribution,	4,629 50		
management,	2,462 68		
taxes and incidentals,	1,748 52		
		$25,335 79	
Income from sale of light and power,			$42,196 48
Balance to profit and loss,		16,860 69	
		$42,196 48	$42,196 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$14,130 01
Balance of manufacturing account,		16,860 69
Rents,		155 79
Other items of income,		128 67
Interest paid,	$12,354 64	
Other items,	339 74	
Balance June 30, 1905,	18,580 78	
	$31,275 16	$31,275 16

CHARLEMONT ELECTRIC PLANT.

(See G. H. TURNER.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	$150,939 00
Machinery and manufacturing appliances (gas),	165,082 93
Street mains (gas),	207,205 75
Meters (gas),	32,171 09
Due for gas,	11,130 68
Gas coal on hand,	1,806 30
Coke on hand,	85 00
Tar on hand,	471 60
Other gas materials on hand,	3,624 61
Stoves on hand,	421 16
Real estate (electric),	1,000 00
Electric lines,	18,243 82
Transformers,	6,697 61
Meters (electric),	3,717 46
Arc lamps,	6,391 51
Due for electric light and power,	3,932 90
Sundry accounts due the company,	4,349 44

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Cash on hand,	$29,472 93
Works improvement,	3,310 54
Reserve fund,	71,015 92
Total assets, as per books of the company,	$721,070 25

LIABILITIES.

Capital stock,	$500,000 00
Unpaid bills,	6,976 66
Deposits,	6,176 36
Amounts due from the company, not included above,	308 05
Total liabilities, as per books of the company,	$513,461 07
Profit and loss balance,	207,609 18
	$721,070 25

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$45,015 91		
For distribution,	20,916 21		
management,	12,589 33		
taxes and incidentals,	15,546 58		
gas bought,	39,023 16		
		$133,091 19	
Operating expenses (electric):			
At station,	$400 00		
For distribution,	10,191 79		
management,	3,134 50		
taxes and incidentals,	2,592 35		
current bought,	26,034 56		
		42,353 20	
Income from sale of gas,			$184,313 53
residuals,			17,556 07
sale of electric light and power,			59,005 02
Balance to profit and loss:			
Gas,		68,778 41	
Electric,		16,651 82	
		$260,874 62	$260,874 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$181,018 97
Balance of gas manufacturing account,		68,778 41
Balance of electric manufacturing account,		16,651 82
Interest received,		1,567 65
Rents,		284 00
Interest paid,	$245 16	
Dividends declared,	50,000 00	
Depreciation,	8,625 00	
Other items,	1,821 51	
Balance June 30, 1905,	207,609 18	
	$268,300 85	$268,300 85

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	$152,072 91
Machinery and manufacturing appliances (gas),	152,970 23
Street mains (gas),	16,533 47

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Meters (gas),	$6,969 81
Due for gas,	6,213 15
Other gas materials on hand,	5,517 12
Real estate (electric),	29,344 40
Steam plant (electric),	79,279 91
Electric plant,	48,550 83
Electric lines,	56,999 48
Transformers,	5,605 23
Meters (electric),	13,034 92
Arc lamps,	10,357 71
Due for electric light and power,	7,183 75
Carbons on hand,	25 00
Incandescent lamps on hand,	251 72
Globes on hand,	40 90
Other electric materials on hand,	1,497 20
Motors on hand,	200 00
Office furniture,	1,470 98
Cash on hand,	1,306 54
Insurance,	765 74
Total assets, as per books of the company,	$596,191 00

LIABILITIES.

Capital stock,	$300,000 00
Bonds issued,	175,000 00
Unpaid bills,	6,174 88
Deposits,	10,905 65
Interest accrued but not due,	2,916 67
Reserved fund,	2,500 00
Amounts due from the company, not included above,	1,074 42
Total liabilities, as per books of the company,	$498,571 62
Profit and loss balance,	97,619 38
	$596,191 00

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$4,288 98		
For distribution,	6,802 56		
management,	5,152 83		
taxes and incidentals,	4,486 52		
gas bought,	20,223 00		
		$40,953 89	
Operating expenses (electric):			
At station,	$17,648 46		
For distribution,	11,654 09		
management,	4,193 89		
taxes and incidentals,	6,551 72		
current bought,	21,662 85		
		61,711 01	
Income from sale of gas,			$70,271 70
sale of electric light and power,			85,403 81
Balance to profit and loss:			
Gas,		29,317 81	
Electric,		23,692 80	
		$155,675 51	$155,675 51

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$82,598 33
Balance of gas manufacturing account,		29,317 81
Balance of electric manufacturing account,		23,692 80
Rents,		129 12
Jobbing,		1,848 44
Other items of income,		765 74
Interest paid,	$10,224 26	
Dividends declared,	30,000 00	
Other items,	508 60	
Balance June 30, 1905,	97,619 38	
	$138,352 24	$138,352 24

CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

Assets.

Real estate,	$1,685 05
Gasolene plant,	870 35
Electric plant,	1,172 26
Electric lines,	861 98
Meters,	417 52
Water power plant,	2,542 40
Due for light and power,	135 48
Fuel on hand,	25 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	10 00
Other materials on hand,	347 67
Fixtures on hand,	74 86
Sundry accounts due the company,	118 04
Cash on hand,	61 32
Total assets, as per books of the company,	$8,331 93
Profit and loss balance,	1,706 55
	$10,038 48

Liabilities.

Capital stock,	$5,600 00
Notes payable,	3,850 00
Unpaid bills,	527 19
Interest accrued but not due,	61 29
Total liabilities, as per books of the company,	$10,038 48

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$884 92		
For distribution,	181 21		
management,	55 08		
taxes and incidentals,	115 64		
		$1,236 85	
Income from sale of light and power,			$1,873 57
Balance to profit and loss,		636 72	
		$1,873 57	$1,873 57

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,698 07	
Balance of manufacturing account,		$636 72
Interest paid,	242 42	
Dividends declared,	306 00	
Depreciation,	96 78	
Balance June 30, 1905,		1,706 55
	$2,343 27	$2,343 27

CHICOPEE GAS LIGHT COMPANY.

Assets.

Real estate,	$49,303 61
Machinery and manufacturing appliances,	59,144 63
Street mains,	83,251 66
Meters,	18,121 24
Due for gas,	3,698 84
Gas coal on hand,	546 50
Enrichers on hand,	275 41
Purifying materials on hand,	259 12
Other materials on hand,	1,377 89
Stoves on hand,	1,458 26
Fixtures on hand,	2,704 80
Tools,	2,340 05
Horses, wagons, etc.,	845 16
Sundry accounts due the company,	3,289 02
Office furniture,	880 85
Cash on hand,	757 73
Total assets, as per books of the company,	$228,254 77

Liabilities.

Capital stock,	$62,500 00
Bonds issued,	60,000 00
Notes payable,	60,317 24
Unpaid bills,	7,331 72
Deposits,	88 54
Interest accrued but not due,	750 00
Total liabilities, as per books of the company,	$190,987 50
Profit and loss balance,	37,267 27
	$228,254 77

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$14,332 28		
For distribution,	2,885 51		
management,	6,466 89		
taxes and incidentals,	2,385 36		
		$26,070 04	
Income from sale of gas,			$33,819 48
residuals,			40 00
Balance to profit and loss,		7,789 44	
		$33,859 48	$33,859 48

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$36,587 06
Balance of manufacturing account,		7,789 44
Rents,		90 00
Other items of income,		7 54
Interest paid,	$5,820 08	
Dividends declared,	1,250 00	
Other items,	136 69	
Balance June 30, 1905,	37,267 27	
	$44,474 04	$44,474 04

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Real estate (gas),	$3,043 00
Machinery and manufacturing appliances (gas),	7,101 72
Street mains (gas),	4,125 20
Meters (gas),	1,070 50
Due for gas,	450 55
Gas coal on hand,	1,485 00
Coke on hand,	5 00
Tar on hand,	20 00
Purifying materials on hand,	15 00
Other gas materials on hand,	3 13
Real estate (electric),	3,050 00
Steam plant (electric),	4,168 38
Electric plant,	1,525 00
Electric lines,	2,691 08
Transformers,	801 25
Meters (electric),	303 38
Arc lamps,	287 66
Due for electric light and power,	515 82
Fuel on hand (electric),	777 70
Carbons on hand,	6 00
Oil and waste on hand,	18 40
Globes on hand,	8 00
Other electric materials on hand,	670 00
Electric fixtures on hand,	50 00
Sundry accounts due the company,	354 49
Office furniture,	15 30
Cash on hand,	1,130 27
Total assets, as per books of the company,	$33,691 83
Profit and loss balance,	338 82
	$34,030 65

LIABILITIES.

Capital stock,	$26,000 00
Notes payable,	5,500 00
Unpaid bills,	2,530 65
Total liabilities, as per books of the company,	$34,030 65

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Manufacturing Account.

(From May 4, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$666 59		
For distribution,	89 96		
management,	85 34		
		$841 89	
Operating expenses (electric):			
At station,	$1,088 73		
For distribution,	343 48		
management,	85 34		
		1,517 55	
Income from sale of gas,			$793 20
residuals,			47 15
sale of electric light and power,			921 94
Balance to profit and loss:			
Gas,			1 54
Electric,			595 61
		$2,359 44	$2,359 44

Profit and Loss Account.

	Dr.	Cr.
Balance of gas manufacturing account,	$1 54	
Balance of electric manufacturing account,	595 61	
Jobbing,		$271 17
Other items of income,		43 41
Interest paid,	56 25	
Balance June 30, 1905,		338 82
	$653 40	$653 40

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

Assets.

Real estate,	$16,100 00
Machinery and manufacturing appliances,	16,310 30
Street mains,	37,979 27
Meters,	5,015 21
Due for gas,	4,382 04
Gas coal on hand,	1,648 50
Coke on hand,	1,000 00
Tar on hand,	800 00
Enrichers on hand,	50 00
Purifying materials on hand,	50 00
Stoves on hand,	400 00
Horses, wagons, etc.,	515 90
Sundry accounts due the company,	1,873 30
Office furniture,	108 24
Cash on hand,	981 41
Total assets, as per books of the company,	$87,214 17

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Liabilities.

Capital stock,	$33,000 00
Notes payable,	49,600 00
Unpaid bills,	2,212 24
Deposits,	570 00
Total liabilities, as per books of the company,	$85,382 24
Profit and loss balance,	1,831 93
	$87,214 17

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$9,237 76		
For distribution,	1,244 67		
management,	4,723 56		
taxes and incidentals,	725 80		
		$15,931 79	
Income from sale of gas,			$19,136 52
residuals,			1,726 65
Balance to profit and loss,		4,931 38	
		$20,863 17	$20,863 17

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$314 74	
Balance of manufacturing account,		$4,931 38
Rents,		121 05
Jobbing,		70 41
Interest paid,	2,976 17	
Balance June 30, 1905,	1,831 93	
	$5,122 84	$5,122 84

CLINTON GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$13,286 47
Machinery and manufacturing appliances (gas),	47,972 91
Street mains (gas),	37,961 40
Meters (gas),	7,215 93
Due for gas,	2,876 98
Gas coal on hand,	1,714 50
Coke on hand,	16 00
Tar on hand,	175 14
Enrichers on hand,	98 25
Other gas materials on hand,	85 00
Stoves on hand,	653 17
Gas fixtures on hand,	499 78
Real estate (electric),	28,940 73
Steam plant (electric),	16,742 16
Electric plant,	14,283 17
Electric lines,	59,084 51
Transformers,	3,856 88
Meters (electric),	2,898 92

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Arc lamps,	$2,797 50
Due for electric light and power,	2,364 62
Fuel on hand (electric),	1,247 14
Carbons on hand,	87 75
Oil and waste on hand,	10 71
Incandescent lamps on hand,	171 79
Globes on hand,	18 27
Motors on hand,	133 80
Electric fixtures on hand,	26 04
Horses, wagons, etc.,	321 15
Sundry accounts due the company,	801 87
Office furniture,	620 90
Cash on hand,	57 22
Notes receivable,	12 10
Insurance,	476 19
Total assets, as per books of the company,	$247,508 95

LIABILITIES.

Capital stock,	$115,000 00
Notes payable,	100,000 00
Unpaid bills,	116 23
Deposits,	144 00
Interest accrued but not due,	200 00
Reserved fund,	10,050 57
Depreciation fund,	5,331 32
Amounts due from the company, not included above,	12,417 25
Total liabilities, as per books of the company,	$243,259 37
Profit and loss balance,	4,249 58
	$247,508 95

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$13,308 51		
For distribution,	2,109 63		
management,	3,249 43		
taxes and incidentals,	1,412 47		
		$20,080 04	
Operating expenses (electric):			
At station,	$8,375 15		
For distribution,	2,970 42		
management,	3,227 13		
taxes and incidentals,	1,503 53		
		16,076 23	
Income from sale of gas,			$23,172 68
residuals,			2,315 90
other sources (gas),			58 54
sale of electric light and power,			24,020 57
other sources (electric),			6 65
Balance to profit and loss:			
Gas,		5,467 08	
Electric,		7,950 99	
		$49,574 34	$49,574 34

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$3,873 62
Balance of gas manufacturing account,		5,467 08
Balance of electric manufacturing account,		7,950 99
Interest paid,	$5,447 50	
Dividends declared,	5,065 00	
Depreciation fund,	2,040 82	
Other items,	488 79	
Balance June 30, 1905,	4,249 58	
	$17,291 69	$17,291 69

COHASSET ELECTRIC COMPANY.

Assets.

Real estate,	$3,617 00
Steam plant,	7,782 32
Electric plant,	10,046 44
Electric lines,	14,193 72
Transformers,	4,133 06
Meters,	2,010 65
Arc lamps,	189 06
Due for light and power,	2,698 01
Fuel on hand,	1,610 00
Oil and waste on hand,	16 50
Incandescent lamps on hand,	84 50
Sundry accounts due the company,	209 60
Cash on hand,	1,994 64
Total assets, as per books of the company,	$48,585 50
Profit and loss balance,	2,516 15
	$51,101 65

Liabilities.

Capital stock,	$30,000 00
Bonds issued,	20,000 00
Unpaid bills,	374 15
Interest due but not paid,	727 50
Total liabilities, as per books of the company,	$51,101 65

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$5,416 41		
For distribution,	2,389 54		
management,	1,064 06		
taxes and incidentals,	658 88		
		$9,528 89	
Income from sale of light and power,			$13,932 57
Balance to profit and loss,		4,403 68	
		$13,932 57	$13,932 57

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$4,448 87	
Balance of manufacturing account,		$4,403 68
Interest paid,	970 96	
Depreciation,	1,500 00	
Balance June 30, 1905,		2,516 15
	$6,919 83	$6,919 83

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

CONWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Sundry accounts due the company,	$5,144 88
Street railway stock,	25,000 00
Total assets, as per books of the company,	$30,144 88

LIABILITIES.

Capital stock,	$25,000 00
Unpaid bills,	2,637 41
Total liabilities, as per books of the company,	$27,637 41
Profit and loss balance,	2,507 47
	$30,144 88

MANUFACTURING ACCOUNT.

(To Oct. 31, 1904.)

		Dr.	Cr
Operating expenses:			
At station,	$354 41		
For distribution,	8 79		
management,	222 09		
taxes and incidentals,	91 91		
		$677 20	
Income from sale of light and power,			$740 58
Balance to profit and loss,		63 38	
		$740 58	$740 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,743 13
Balance of manufacturing account,		63 38
Other items of income,		1,152 11
Interest paid,	$451 15	
Balance June 30, 1905,	2,507 47	
	$2,958 62	$2,958 62

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COOLIDGE, ESTATE OF L. E.

(Hopkinton.)

Assets.

Electric plant,	$4,489 18
Electric lines,	1,604 98
Transformers,	534 40
Meters,	234 56
Due for light and power,	341 92
Oil and waste on hand,	2 75
Incandescent lamps on hand,	11 82
Total assets, as per books of the company,	$7,219 61

Liabilities.

Capital invested,	$6,961 65
Total liabilities, as per books of the company,	$6,961 65
Profit and loss balance,	257 96
	$7,219 61

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,444 05		
For distribution,	173 08		
taxes and incidentals,	45 84		
		$1,662 97	
Income from sale of light and power,			$1,813 53
other sources,			20 00
Balance to profit and loss,		170 56	
		$1,833 53	$1,833 53

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$87 40
Balance of manufacturing account,		170 56
Balance June 30, 1905,	$257 96	
	$257 96	$257 96

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

Assets.

Real estate (gas),	$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	8,266 84
Meters (gas),	2,324 97
Due for gas,	540 45
Enrichers on hand,	49 00
Other gas materials on hand,	305 56
Gas fixtures on hand,	358 32
Real estate (electric),	4,982 92
Steam plant (electric),	4,034 07
Electric plant,	1,805 49

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Electric lines,	$2,184 01
Arc lamps,	807 82
Due for electric light and power,	2,002 50
Fuel on hand (electric),	301 76
Carbons on hand,	46 00
Oil and waste on hand,	29 75
Globes on hand,	15 00
Other electric materials on hand,	183 65
Sundry accounts due the company,	153 64
Office furniture,	50 00
Cash on hand,	341 58
Total assets, as per books of the company,	$36,670 29

LIABILITIES.

Capital stock,	$25,000 00
Notes payable,	3,000 00
Unpaid dividends,	9 00
Reserved fund,	2,500 00
Depreciation fund,	3,428 42
Total liabilities, as per books of the company,	$33,937 42
Profit and loss balance,	2,732 87
	$36,670 29

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$3,356 61		
For distribution,	156 00		
management,	864 98		
taxes and incidentals,	225 37		
		$4,602 96	
Operating expenses (electric):			
At station,	$2,394 69		
For distribution,	430 84		
management,	864 99		
taxes and incidentals,	192 03		
		3,882 55	
Income from sale of gas,			$5,645 86
other sources (gas),			100 00
sale of electric light and power,			4,425 05
Balance to profit and loss:			
Gas,		1,142 90	
Electric,		542 50	
		$10,170 91	$10,170 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,776 78
Balance of gas manufacturing account,		1,142 90
Balance of electric manufacturing account,		542 50
Jobbing,		200 69
Interest paid,	$180 00	
Dividends declared,	750 00	
Balance June 30, 1905,	2,732 87	
	$3,662 87	$3,662 87

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DANVERS GAS LIGHT COMPANY.

Assets.

Real estate,	$3,000 00
Machinery and manufacturing appliances,	7,591 75
Street mains,	12,936 39
Meters,	2,354 33
Due for gas,	775 15
Gas coal on hand,	256 90
Coke on hand,	100 00
Tar on hand,	75 00
Enrichers on hand,	87 70
Purifying materials on hand,	20 00
Stoves on hand,	119 70
Fixtures on hand,	117 00
Sundry accounts due the company,	264 73
Office furniture,	120 31
Cash on hand,	865 96
Total assets, as per books of the company,	$28,684 92

Liabilities.

Capital stock,	$20,000 00
Unpaid bills,	24 60
Total liabilities, as per books of the company,	$20,024 60
Profit and loss balance,	8,660 32
	$28,684 92

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$3,909 36		
For distribution,	1,157 07		
management,	1,373 98		
taxes and incidentals,	370 88		
		$6,811 29	
Income from sale of gas,			$7,678 79
residuals,			549 39
other sources,			122 76
Balance to profit and loss,		1,539 65	
		$8,350 94	$8,350 94

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$7,036 41
Balance of manufacturing account,		1,539 65
Interest received,		10 94
Jobbing,		68 22
Other items of income,		5 10
Balance June 30, 1905,	$8,660 32	
	$8,660 32	$8,660 32

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DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$7,315 87
Machinery and manufacturing appliances,	78,524 75
Street mains,	144,167 82
Meters,	9,956 68
Due for gas,	2,838 68
Other materials on hand,	698 63
Stoves and fixtures on hand,	1,320 78
Horses, wagons, etc.,	610 99
Sundry accounts due the company,	863 71
Office furniture,	734 14
Cash on hand,	1,662 46
Notes receivable,	30 85
Investments,	204 67
Total assets, as per books of the company,	$248,930 03

Liabilities.

Capital stock,	$80,000 00
Bonds issued,	60,000 00
Notes payable,	35,500 00
Unpaid bills,	881 70
Deposits,	80 00
Unpaid dividends,	162 50
Interest accrued but not due,	350 93
Total liabilities, as per books of the company,	$176,975 13
Profit and loss balance,	71,954 90
	$248,930 03

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$701 19		
For distribution,	2,809 46		
management,	4,741 57		
taxes and incidentals,	1,978 74		
gas bought,	9,087 32		
		$19,318 28	
Income from sale of gas,			$30,853 00
other sources,			504 50
Balance to profit and loss,		12,039 22	
		$31,357 50	$31,357 50

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$66,620 29
Balance of manufacturing account,		12,039 22
Rents,		65 00
Jobbing,		204 14
Interest paid,	$5,373 75	
Dividends declared,	1,600 00	
Balance June 30, 1905,	71,954 90	
	$78,928 65	$78,928 65

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DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

Assets.

Electric lines,	$3,980 00
Transformers,	657 40
Meters,	22 50
Arc lamps,	40 10
Due for light and power,	409 79
Sundry accounts due the company,	186 84
Cash on hand,	103 20
Total assets, as per books of the company,	$5,399 83

Liabilities.

Capital stock,	$4,700 00
Total liabilities, as per books of the company,	$4,700 00
Profit and loss balance,	699 83
	$5,399 83

Manufacturing Account.

(From Nov. 1, 1904.)

		Dr.	Cr.
Operating expenses:			
For distribution,	$117 43		
management,	71 50		
current bought,	478 98		
		$667 91	
Income from sale of light and power,			$1,367 74
Balance to profit and loss,		699 83	
		$1,367 74	$1,367 74

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,		$699 83
Balance June 30, 1905,	$699 83	
	$699 83	$699 83

DORCHESTER GAS LIGHT COMPANY.

Assets.

Profit and loss balance,	$519,600 00

Liabilities.

Capital stock,	$519,600 00

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Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$6,335 81		
For distribution,	41,059 88		
management,	29,629 41		
taxes and incidentals,	17,517 01		
gas bought,	183,767 58		
		$278,309 69	
Income from sale of gas,			$372,177 14
Balance to profit and loss,		93,867 45	
		$372,177 14	$372,177 14

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$325,672 57
Balance of manufacturing account,		93,867 45
Interest received,		821 61
Jobbing,		384 83
Interest paid,	$21,817 77	
Dividends declared,	51,960 00	
Depreciation,	464 36	
Liquidation account,	852,838 31	
Bad bills,	11,459 20	
Other items,	1,806 82	
Balance June 30, 1905,		519,600 00
	$940,346 46	$940,346 46

DOUGLAS ELECTRIC COMPANY.

Assets.

Electric lines,	$7,751 64
Transformers,	640 62
Meters,	528 18
Due for light and power,	220 59
Cash on hand,	19 37
Total assets, as per books of the company,	$9,160 40

Liabilities.

Capital stock,	$7,500 00
Unpaid bills,	1,081 94
Total liabilities, as per books of the company,	$8,581 94
Profit and loss balance,	578 46
	$9,160 40

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
For distribution,	$214 23		
management,	222 01		
taxes and incidentals,	136 77		
current bought,	786 56		
		$1,359 57	
Income from sale of light and power,			$1,785 83
Balance to profit and loss,		426 26	
		$1,785 83	$1,785 83

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$133 01
Balance of manufacturing account,		426 26
Interest received,		19 19
Balance June 30, 1905,	$578 46	
	$578 46	$578 46

EAST BOSTON GAS COMPANY.

Assets.

Real estate,	$122,289 90
Machinery and manufacturing appliances,	89,777 30
Street mains,	87,343 82
Meters,	25,264 09
Due for gas,	12,372 79
Gas coal on hand,	2,643 50
Coke on hand,	160 00
Tar on hand,	1,913 70
Enrichers on hand,	111 74
Purifying materials on hand,	50 00
Other materials on hand,	3,187 22
Fixtures on hand,	930 46
Horses, wagons, etc.,	870 00
Sundry accounts due the company,	6,699 80
Office furniture,	821 92
Cash on hand,	9,003 10
Total assets, as per books of the company,	$363,439 34

Liabilities.

Capital stock,	220,000 00
Notes payable,	45,000 00
Unpaid bills,	12,201 45
Deposits,	4,907 90
Reserved fund,	5,000 00
Total liabilities, as per books of the company,	$287,109 35
Profit and loss balance,	76,329 99
	$363,439 34

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$64,828 39		
For distribution,	8,960 02		
management,	14,522 95		
taxes and incidentals,	7,319 47		
		$95,630 83	
Income from sale of gas,			$108,217 76
residuals,			18,780 02
other sources,			166 75
Balance to profit and loss,		31,533 70	
		$127,164 53	$127,164 53

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$74,919 27
Balance of manufacturing account,		31,533 70
Interest received,		164 74
Jobbing,		428 74
Interest paid,	$1,736 46	
Dividends declared,	22,000 00	
Depreciation,	4,480 00	
Reserve fund,	2,500 00	
Balance June 30, 1905,	76,329 99	
	$107,046 45	$107,046 45

EASTHAMPTON GAS COMPANY.

Assets.

Real estate (gas),	$8,000 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	10,000 00
Meters (gas),	500 00
Due for gas,	1,407 86
Gas coal on hand,	519 50
Coke on hand,	80 00
Tar on hand,	40 00
Enrichers on hand,	37 00
Purifying materials on hand,	36 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	860 62
Fuel on hand (electric),	15 60
Carbons on hand,	1 60
Oil and waste on hand,	27 00
Other electric materials on hand,	61 91
Cash on hand,	3,978 16
Total assets, as per books of the company,	$45,565 25

Liabilities.

Capital stock,	$30,000 00
Total liabilities, as per books of the company,	$30,000 00
Profit and loss balance,	15,565 25
	$45,565 25

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$7,979 36		
For distribution,	1,643 24		
management,	923 95		
taxes and incidentals,	343 74		
		$10,890 29	
Operating expenses (electric):			
At station,	$2,121 81		
For distribution,	198 12		
management,	408 33		
taxes and incidentals,	171 88		
		2,900 14	

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	Dr.	Cr.
Income from sale of gas,		$11,618 89
residuals,		1,222 12
other sources (gas),		50 00
sale of electric light and power,		3,425 61
Balance to profit and loss:		
Gas,	$2,000 72	
Electric,	525 47	
	$16,316 62	$16,316 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr
Balance June 30, 1904,		$14,821 56
Balance of gas manufacturing account,		2,000 72
Balance of electric manufacturing account,		525 47
Interest received,		17 50
Dividends declared,	$1,800 00	
Balance June 30, 1905,	15,565 25	
	$17,365 25	$17,365 25

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	$3,848,820 67
Steam plant,	2,729,295 19
Electric plant,	3,103,333 97
Electric lines,	6,696,420 62
Transformers,	253,592 95
Meters,	590,919 60
Arc lamps,	322,730 38
Due for light and power,	309,099 63
Fuel on hand,	92,535 58
Incandescent lamps on hand,	66,684 25
Other materials on hand,	225,972 57
Motors on hand,	4,378 46
Horses, wagons, etc.,	57,836 20
Cash on hand,	213,711 50
Notes receivable,	1,546,976 57
Investments,	20,594 00
Total assets, as per books of the company,	$20,082,902 14

LIABILITIES.

Capital stock,	$11,488,100 00
Bonds issued,	1,486,000 00
Notes payable,	956,000 00
Unpaid bills,	112,096 09
Deposits,	7,830 02
Unpaid dividends,	287,202 50
Interest accrued but not due,	8,976 27
Reserved fund,	341,201 94
Premium on new stock,	5,307,150 12
Amounts due from the company, not included above,	20,835 97
Total liabilities, as per books of the company,	$20,015,392 91
Profit and loss balance,	67,509 23
	$20,082,902 14

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MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$600,234 61		
For distribution,	325,232 69		
management,	344,639 34		
taxes and incidentals,	496,317 96		
		$1,766,424 60	
Income from sale of light and power,			$3,346,027 33
Balance to profit and loss,		1,579,602 73	
		$3,346,027 33	$3,346,027 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$52,174 50
Balance of manufacturing account,		1,579,602 73
Interest received,		67,590 52
Rents,		8,865 00
Other items of income,		24,421 09
Interest paid,	$167,861 49	
Dividends declared,	1,070,770 00	
Reserve fund,	420,000 00	
Other items,	6,513 12	
Balance June 30, 1905,	67,509 23	
	$1,732,653 84	$1,732,653 84

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	$67,704 96
Steam plant,	102,928 24
Electric plant,	71,149 17
Electric lines,	129,321 66
Transformers,	9,579 82
Meters,	15,639 07
Arc lamps,	21,967 99
Due for light and power,	12,177 39
Fuel on hand,	4,606 25
Oil and waste on hand,	289 82
Tools and instruments,	3,540 04
Fixtures on hand,	5,743 02
Sundry accounts due the company,	900 66
Office furniture,	671 32
Cash on hand,	23,469 34
Notes receivable,	54 57
Insurance,	465 33
Total assets, as per books of the company,	$470,208 65

LIABILITIES.

Capital stock,	$250,000 00
Bonds issued,	100,000 00
Notes payable,	75,000 00
Unpaid bills,	12,267 77
Deposits,	215 68

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Interest accrued but not due,	$1,726 27
Reserved fund,	6,700 00
Amounts due from the company, not included above,	3,758 42
Total liabilities, as per books of the company,	$449,668 14
Profit and loss balance,	20,540 51
	$470,208 65

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$41,388 58		
For distribution,	25,111 26		
management,	13,221 08		
taxes and incidentals,	10,363 20		
		$90,084 12	
Income from sale of light and power,			$131,583 06
other sources,			886 89
Balance to profit and loss,		42,385 83	
		$132,469 95	$132,469 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$121,446 30
Balance of manufacturing account,		42,385 83
Interest received,		157 96
Interest paid,	$8,884 18	
Dividends declared,	12,500 00	
Depreciation,	122,065 40	
Balance June 30, 1905,	20,540 51	
	$163,990 09	$163,990 09

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$103,052 14
Steam plant,	125,298 88
Electric plant,	82,697 25
Electric lines,	145,727 03
Transformers,	8,497 71
Meters,	8,738 35
Arc lamps,	19,079 21
Due for light and power,	22,393 54
Fuel on hand,	524 25
Carbons on hand,	2,132 02
Oil and waste on hand,	37 66
Incandescent lamps on hand,	4,572 26
Globes on hand,	186 00
Other materials on hand,	7,591 60
Motors on hand,	8,233 08
Sundry accounts due the company,	792 59
Office furniture,	3,181 36
Cash on hand,	22,254 82
Total assets, as per books of the company,	$564,989 75

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LIABILITIES.

Capital stock,	$350,000 00
Notes payable,	40,000 00
Unpaid bills,	6,940 38
Deposits,	48 00
Unpaid dividends,	5,250 00
Reserved fund,	81,494 55
Amounts due from the company, not included above,	10,995 31
Total liabilities, as per books of the company,	$494,728 24
Profit and loss balance,	70,261 51
	$564,989 75

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$52,835 26		
For distribution,	45,715 88		
management,	19,499 00		
taxes and incidentals,	13,005 50		
		$131,055 64	
Income from sale of light and power,			$204,165 54
other sources,			1,308 38
Balance to profit and loss,		74,418 28	
		$205,473 92	$205,473 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$51,079 09
Balance of manufacturing account,		74,418 28
Interest paid,	$1,861 68	
Dividends declared,	24,500 00	
Reserve fund,	28,874 18	
Balance June 30, 1905,	70,261 51	
	$125,497 37	$125,497 37

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	$215,006 46
Machinery and manufacturing appliances,	385,952 43
Street mains,	337,789 86
Meters,	58,704 83
Due for gas,	35,181 16
Gas coal on hand,	5,968 84
Tar on hand,	1,810 24
Enrichers on hand,	3,195 15
Purifying materials on hand,	2,241 35
Other materials on hand,	43,226 52
Stoves on hand,	2,108 97
Gas fixtures on hand,	2,739 56
Sundry accounts due the company,	9,505 52
Office furniture,	2,648 18
Cash on hand,	122,681 34
Total assets, as per books of the company,	$1,228,760 41

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LIABILITIES.

Capital stock,	$635,000 00
Notes payable,	180,000 00
Unpaid bills,	13,580 92
Deposits,	2,193 00
Interest accrued but not due,	429 85
Reserved fund,	16,551 55
Amounts due from the company, not included above,	7,749 95
Total liabilities, as per books of the company,	$855,505 27
Profit and loss balance,	373,255 14
	$1,228,760 41

MANUFACTURING ACCOUNT.

		DR.	CR.
Operating expenses:			
At works,	$119,459 36		
For distribution,	45,560 15		
management,	27,780 38		
taxes and incidentals,	29,926 43		
		$222,726 32	
Income from sale of gas,			$325,384 34
residuals,			494 15
other sources,			221 10
Balance to profit and loss,		103,373 27	
		$326,099 59	$326,099 59

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1904,		$335,576 27
Balance of manufacturing account,		103,373 27
Interest received,		974 41
Rents,		251 00
Jobbing,		101 36
Interest paid,	$3,521 17	
Dividends declared,	63,500 00	
Balance June 30, 1905,	373,255 14	
	$440,276 31	$440,276 31

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	$26,464 93
Machinery and manufacturing appliances (gas),	60,078 82
Street mains (gas),	49,033 87
Meters (gas),	9,000 00
Due for gas,	1,536 91
Enrichers on hand,	800 00
Real estate (electric),	66,078 68
Steam plant (electric),	75,738 02
Electric plant,	52,993 17
Electric lines,	49,589 06
Transformers,	6,845 46
Meters (electric),	3,748 82
Arc lamps,	5,485 00
Due for electric light and power,	730 74
Fuel on hand (electric),	1,012 50

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Motors on hand,	$811 18
Sundry accounts due the company,	793 00
Cash on hand,	10,502 84
Total assets, as per books of the company,	$421,243 00

LIABILITIES.

Capital stock,	$275,000 00
Notes payable,	142,945 00
Deposits,	2,505 00
Interest accrued but not due,	793 00
Total liabilities, as per books of the company,	$421,243 00

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$37,369 33		
For distribution,	4,666 14		
management,	5,595 76		
taxes and incidentals,	1,675 00		
		$49,306 23	
Operating expenses (electric):			
At station,	$26,896 81		
For distribution,	20,793 90		
management,	5,889 69		
taxes and incidentals,	5,938 99		
		59,519 39	
Income from sale of gas,			$62,390 35
residuals,			10,683 97
sale of electric light and power,			90,017 84
Balance to profit and loss:			
Gas,		23,768 09	
Electric,		30,498 45	
		$163,092 16	$163,092 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		$23,768 09
Balance of electric manufacturing account,		30,498 45
Interest paid,	$4,927 78	
Dividends declared,	22,000 00	
Depreciation,	27,228 76	
Other items,	110 00	
	$54,266 54	$54,266 54

FOXBORO ELECTRIC COMPANY.

ASSETS.

Real estate,	$2,515 32
Steam plant,	7,303 09
Electric plant,	2,590 98
Electric lines,	6,863 21
Transformers,	1,124 43
Meters,	1,342 26
Arc lamps,	380 36
Due for light and power,	231 58
Fuel on hand,	89 00

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Carbons on hand,	$6 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	58 00
Globes on hand,	3 00
Other materials on hand,	28 39
Cash on hand,	309 02
Total assets, as per books of the company,	$22,854 64

LIABILITIES.

Capital stock,	$16,500 00
Depreciation fund,	4,500 00
Total liabilities, as per books of the company,	$21,000 00
Profit and loss balance,	1,854 64
	$22,854 64

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$2,775 96		
For distribution,	422 88		
management,	745 38		
taxes and incidentals,	367 96		
		$4,312 18	
Income from sale of light and power,			$5,992 93
Balance to profit and loss,		1,680 75	
		$5,992 93	$5,992 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr
Balance June 30, 1904,		$803 40
Balance of manufacturing account,		1,680 75
Interest paid,	$50 85	
Depreciation fund,	500 00	
Other items,	78 66	
Balance June 30, 1905,	1,854 64	
	$2,484 15	$2,484 15

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	$35,070 78
Machinery and manufacturing appliances,	47,514 25
Street mains,	36,776 65
Meters,	5,815 48
Due for gas,	1,320 76
Gas coal on hand,	149 93
Coke on hand,	150 00
Tar on hand,	500 00
Enrichers on hand,	286 00
Purifying materials on hand,	210 00
Other materials on hand,	1,789 67
Stoves on hand,	2,508 67
Gas fixtures on hand,	206 15
Patent rights,	15,000 00
Horses, wagons, etc.,	300 00

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Sundry accounts due the company,	$1,014 43
Office furniture,	1,000 00
Cash on hand,	1,641 50
Total assets, as per books of the company,	$151,954 27
Profit and loss balance,	19,392 71
	$171,346 98

LIABILITIES.

Capital stock,	$75,000 00
Bonds issued,	55,000 00
Notes payable,	34,932 62
Unpaid bills,	5,039 36
Interest due but not paid,	1,375 00
Total liabilities, as per books of the company,	$171,346 98

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$12,190 56		
For distribution,	1,489 47		
management,	2,329 96		
taxes and incidentals,	1,316 88		
		$17,326 87	
Income from sale of gas,			$20,112 59
residuals,			2,129 67
other sources,			276 54
Balance to profit and loss,		5,191 93	
		$22,518 80	$22,518 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$4,594 98
Balance of manufacturing account,		5,191 93
Interest paid,	$2,750 00	
Other items,	26,429 62	
Balance June 30, 1905,		19,392 71
	$29,179 62	$29,179 62

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	$4,686 00
Electric lines,	2,600 00
Transformers,	1,100 00
Meters,	414 00
Arc lamps,	1,200 00
Cash on hand,	4,141 12
Total assets, as per books of the company,	$14,141 12

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LIABILITIES.

Capital stock,	$10,000 00
Total liabilities, as per books of the company,	$10,000 00
Profit and loss balance,	4,141 12
	$14,141 12

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$2,739 51		
For distribution,	335 37		
management,	126 00		
taxes and incidentals,	195 68		
		$3,396 56	
Income from sale of light and power,			$5,154 24
Balance to profit and loss,		1,757 68	
		$5,154 24	$5,154 24

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$2,983 44
Balance of manufacturing account,		1,757 68
Dividends declared,	$600 00	
Balance June 30, 1905,	4,141 12	
	$4,741 12	$4,741 12

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$8,810 89
Steam plant,	15,235 28
Electric plant,	12,465 33
Electric lines,	16,355 91
Transformers,	3,951 43
Meters,	6,735 59
Arc lamps,	3,038 28
Due for light and power,	1,668 77
Fuel on hand,	282 75
Carbons on hand,	38 11
Oil and waste on hand,	35 68
Incandescent lamps on hand,	790 01
Globes on hand,	105 09
Other materials on hand,	1,159 45
Sundry accounts due the company,	467 04
Office furniture,	38 00
Cash on hand,	196 22
Investments,	1,000 00
Total assets, as per books of the company,	$72,373 83

LIABILITIES.

Capital stock,	$30,000 00
Notes payable,	21,200 00
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	$66,200 00
Profit and loss balance,	6,173 83
	$72,373 83

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$13,228 47		
For distribution,	3,429 56		
management,	1,018 11		
taxes and incidentals,	1,979 61		
		$19,655 75	
Income from sale of light and power,			$22,360 35
other sources,			35 15
Balance to profit and loss,		2,739 75	
		$22,395 50	$22,395 50

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$11,225 00
Balance of manufacturing account,		2,739 75
Jobbing,		17 93
Other items of income,		200 35
Interest paid,	$835 81	
Dividends declared,	3,000 00	
Depreciation,	4,137 78	
Other items,	35 61	
Balance June 30, 1905,	6,173 83	
	$14,183 03	$14,183 03

GARDNER GAS, FUEL AND LIGHT COMPANY.

Assets.

Real estate,	$7,688 14
Machinery and manufacturing appliances,	22,036 21
Street mains,	42,672 73
Meters,	3,092 93
Due for gas,	893 12
Tools on hand,	356 68
Stoves and fixtures on hand,	2,524 56
Cash on hand,	68 47
Sinking fund,	1,685 43
Total assets, as per books of the company,	$81,018 27

Liabilities.

Capital stock,	$26,200 00
Bonds issued,	15,500 00
Notes payable,	29,000 00
Unpaid bills,	3,148 11
Interest accrued but not due,	410 37
Total liabilities, as per books of the company,	$74,258 48
Profit and loss balance,	6,759 79
	$81,018 27

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$7,224 87		
For distribution,	1,615 17		
management,	2,375 93		
taxes and incidentals,	607 37		
		$11,823 34	
Income from sale of gas,			$16,082 56
Balance to profit and loss,		4,259 22	
		$16,082 56	$16,082 56

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,862 33
Balance of manufacturing account,		4,259 22
Interest received,		55 00
Interest paid,	$2,416 76	
Balance June 30, 1905,	6,759 79	
	$9,176 55	$9,176 55

GLOUCESTER ELECTRIC COMPANY.

Assets.

Real estate,	$55,408 81
Steam plant,	60,304 72
Electric plant,	54,117 12
Electric lines,	76,450 46
Transformers,	11,003 71
Meters,	11,629 93
Arc lamps,	5,241 56
Due for light and power,	9,244 60
Fuel on hand,	174 30
Carbons on hand,	20 09
Oil and waste on hand,	56 60
Incandescent lamps on hand,	427 79
Globes on hand,	44 10
Motors on hand,	54 85
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	803 02
Office furniture,	476 10
Cash on hand,	419 74
Total assets, as per books of the company,	$286,677 50

Liabilities.

Capital stock,	$90,000 00
Bonds issued,	48,000 00
Notes payable,	42,600 00
Unpaid bills,	15,428 10
Interest accrued but not due,	1,549 74
Total liabilities, as per books of the company,	$197,577 84
Profit and loss balance,	89,099 66
	$286,677 50

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$25,967 78		
For distribution,	11,334 82		
management,	3,500 05		
taxes and incidentals,	5,849 55		
		$46,652 20	
Income from sale of light and power,			$68,784 66
Balance to profit and loss,		22,132 46	
		$68,784 66	$68,784 66

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$78,254 85
Balance of manufacturing account,		22,132 46
Interest paid,	$4,411 83	
Dividends declared,	6,300 00	
Other items,	575 82	
Balance June 30, 1905,	89,099 66	
	$100,387 31	$100,387 31

GLOUCESTER GAS LIGHT COMPANY.

Assets.

Real estate,	$43,687 50
Machinery and manufacturing appliances, street mains and meters,	123,032 84
Due for gas,	8,493 44
Gas coal on hand,	4,420 00
Coke on hand,	75 00
Gas on hand,	122 30
Purifying materials on hand,	400 00
Other materials on hand,	1,089 06
Stoves on hand,	461 80
Fixtures on hand,	2,415 97
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	7,826 60
Office furniture,	800 00
Cash on hand,	7,941 75
Notes receivable,	1,100 00
Total assets, as per books of the company,	$202,666 26

Liabilities.

Capital stock,	$150,000 00
Unpaid dividends,	655 50
Total liabilities, as per books of the company,	$150,655 50
Profit and loss balance,	52,010 76
	$202,666 26

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$34,338 20		
For distribution,	2,406 07		
management,	6,297 61		
taxes and incidentals,	5,672 57		
		$48,714 45	
Income from sale of gas,			$58,080 69
residuals,			10,045 40
Balance to profit and loss,		19,411 64	
		$68,126 09	$68,126 09

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$43,983 51
Balance of manufacturing account,		19,411 64
Interest received,		359 11
Rents,		3,741 05
Other items of income,		131 27
Dividends declared,	$15,000 00	
Depreciation,	249 83	
Other items,	365 99	
Balance June 30, 1905,	52,010 76	
	$67,626 58	$67,626 58

GRAFTON ELECTRIC COMPANY.

Assets.

Real estate,	$1,638 98
Electric plant,	3,408 60
Electric lines,	24,153 11
Transformers,	2,229 21
Meters,	1,578 35
Due for light and power,	967 57
Incandescent lamps on hand,	240 42
Other materials on hand,	241 76
Sundry accounts due the company,	257 60
Cash on hand,	8 66
Total assets, as per books of the company,	$34,724 26
Profit and loss balance,	2,090 09
	$36,814 35

Liabilities.

Capital stock,	$10,000 00
Notes payable,	25,184 35
Unpaid bills,	1,505 00
Interest accrued but not due,	125 00
Total liabilities, as per books of the company,	$36,814 35

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$22 85		
For distribution,	1,494 57		
management,	455 47		
taxes and incidentals,	187 75		
current bought,	2,699 99		
		$4,860 63	
Income from sale of light and power,			$5,918 40
other sources,			38 00
Balance to profit and loss,		1,095 77	
		$5,956 40	$5,956 40

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,681 01	
Balance of manufacturing account,		$1,095 77
Jobbing,		11 94
Interest paid,	1,516 79	
Balance June 30, 1905,		2,090 09
	$3,197 80	$3,197 80

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$561 95
Electric plant,	34,463 52
Electric lines,	22,041 37
Transformers,	4,693 85
Meters,	7,047 13
Arc lamps,	429 21
Due for light and power,	3,260 83
Fuel on hand,	12 72
Carbons on hand,	8 63
Oil and waste on hand,	100 21
Incandescent lamps on hand,	248 83
Other materials on hand,	1,967 52
Motors on hand,	43 52
Fixtures on hand,	772 81
Sundry accounts due the company,	123 29
Office furniture,	353 33
Cash on hand,	329 06
Total assets, as per books of the company,	$76,457 78

Liabilities.

Capital stock,	$50,000 00
Notes payable,	11,000 00
Unpaid bills,	4,130 31
Total liabilities, as per books of the company,	$65,130 31
Profit and loss balance,	11,327 47
	$76,457 78

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$8,629 79		
For distribution,	2,377 89		
management,	3,877 95		
taxes and incidentals,	1,896 28		
		$16,781 91	
Income from sale of light and power,			$26,677 21
Balance to profit and loss,		9,895 30	
		$26,677 21	$26,677 21

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$6,913 24
Balance of manufacturing account,		9,895 30
Jobbing,		21 25
Other items of income,		103 93
Interest paid,	$856 25	
Dividends declared,	4,750 00	
Balance June 30, 1905,	11,327 47	
	$16,933 72	$16,933 72

GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.

(Ashburnham.)

Assets.

Water power plant,	$7,594 33
Real estate,	15,669 19
Steam plant,	3,116 93
Electric plant,	4,205 84
Electric lines,	7,022 29
Meters,	18 55
Due for electric light and power,	12 63
Fuel on hand,	350 12
Incandescent lamps on hand,	14 79
Tools,	30 40
Sundry accounts due the company,	133 71
Office furniture,	3 00
Cash on hand,	7 10
Total assets, as per books of the company,	$38,178 88
Profit and loss balance,	1,120 18
	$39,299 06

Liabilities.

Capital stock,	$16,000 00
Bonds issued,	16,000 00
Notes payable,	5,078 68
Unpaid bills,	1,980 38
Interest accrued but not due,	240 00
Total liabilities, as per books of the company,	$39,299 06

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,054 41		
For distribution,	312 36		
management,	93 70		
taxes and incidentals,	73 40		
		$1,533 87	
Income from sale of light and power,			$1,521 69
Balance to profit and loss,			12 18
		$1,533 87	$1,533 87

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,	$12 18	
Jobbing,		$40 99
Interest paid,	912 47	
Other items,	236 52	
Balance June 30, 1905,		1,120 18
	$1,161 17	$1,161 17

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Real estate,	$14,825 75
Steam plant,	27,516 78
Electric plant,	34,104 08
Electric lines,	36,996 46
Transformers,	5,902 59
Meters,	8,070 87
Arc lamps,	845 93
Due for light and power,	8,189 99
Fuel on hand,	1,800 00
Carbons on hand,	96 00
Oil and waste on hand,	65 00
Incandescent lamps on hand,	2,277 00
Globes on hand,	2,540 15
Horses, wagons, etc.,	680 00
Sundry accounts due the company,	3,467 45
Office furniture,	239 00
Cash on hand,	29,809 22
Notes receivable,	240 00
Works in process,	129,291 52
Total assets, as per books of the company,	$306,957 79

Liabilities.

Capital stock,	$135,000 00
Bonds issued,	100,000 00
Notes payable,	49,880 36
Unpaid bills,	3,912 34
Deposits,	93 00
Interest due but not paid,	325 00
Interest accrued but not due,	1,250 00
Total liabilities, as per books of the company,	$290,460 70
Profit and loss balance,	16,497 09
	$306,957 79

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$17,635 89		
For distribution,	4,695 87		
management,	2,844 70		
taxes and incidentals,	3,834 60		
		$29,011 06	
Income from sale of light and power,			$41,460 80
other sources,			1,119 70
Balance to profit and loss,		13,569 44	
		$42,580 50	$42,580 50

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$14,227 21
Balance of manufacturing account,		13,569 44
Interest received,		1,207 16
Rents,		118 75
Other items of income,		137 59
Interest paid,	$4,263 06	
Dividends declared,	6,000 00	
Depreciation,	2,500 00	
Balance June 30, 1905,	16,497 09	
	$29,260 15	$29,260 15

GREENFIELD GAS LIGHT COMPANY.

Assets.

Real estate,	$16,637 45
Machinery and manufacturing appliances,	26,187 08
Street mains,	8,253 72
Meters,	3,071 86
Due for gas,	1,819 07
Gas coal on hand,	150 00
Coke on hand,	80 00
Tar on hand,	450 00
Enrichers on hand,	228 23
Purifying materials on hand,	60 00
Other materials on hand,	259 88
Stoves on hand,	362 50
Fixtures on hand,	270 00
Sundry accounts due the company,	633 11
Office furniture,	50 00
Cash on hand,	60 84
Total assets, as per books of the company,	$58,573 74

Liabilities.

Capital stock,	$50,000 00
Notes payable,	3,500 00
Unpaid bills,	1,276 52
Interest accrued but not due,	75 00
Total liabilities, as per books of the company,	$54,851 52
Profit and loss balance,	3,722 22
	$58,573 74

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$5,450 57		
For distribution,	432 89		
management,	1,885 29		
taxes and incidentals,	708 96		
		$8,477 71	
Income from sale of gas,			$10,278 91
residuals,			551 32
Balance to profit and loss,		2,352 52	
		$10,830 23	$10,830 23

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$3,071 67
Balance of manufacturing account,		2,352 52
Other items of income,		9 00
Interest paid,	$150 97	
Dividends declared,	1,560 00	
Balance June 30, 1905,	3,722 22	
	$5,433 19	$5,433 19

HADLEY GAS COMPANY.

(Unincorporated.)

Assets.

Real estate,	$278 23
Machinery and manufacturing appliances,	559 01
Street mains,	149 67
Meters,	30 53
Due for gas,	36 42
Other materials on hand,	22 50
Fixtures on hand,	75
Cash on hand,	9 43
Total assets, as per books of the company,	$1,086 54

Liabilities.

Capital invested,	$950 00
Amounts due from the company, not included above,	2 25
Total liabilities, as per books of the company,	$952 25
Profit and loss balance,	134 29
	$1,086 54

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$123 75		
For taxes and incidentals,	12 16		
		$135 91	
Income from sale of gas,			$180 40
Balance to profit and loss,		44 49	
		$180 40	$180 40

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$38 80
Balance of manufacturing account,		44 49
Jobbing,		2 25
Other items of income,		50 00
Interest paid,	$1 25	
Balance June 30, 1905,	134 29	
	$135 54	$135 54

HATFIELD GAS COMPANY.

Assets.

Real estate,	$626 67
Machinery and manufacturing appliances,	967 70
Street mains,	5,094 79
Meters,	217 47
Due for gas,	35 00
Other materials on hand,	35 00
Cash on hand,	113 72
Total assets, as per books of the company,	$7,090 35
Profit and loss balance,	232 15
	$7,322 50

Liabilities.

Capital stock,	$4,600 00
Notes payable,	2,700 00
Interest accrued but not due,	22 50
Total liabilities, as per books of the company,	$7,322 50

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$684 49		
For distribution,	129 48		
management,	55 00		
taxes and incidentals,	20 07		
		$889 04	
Income from sale of gas,			$1,314 71
Balance to profit and loss,		425 67	
		$1,314 71	$1,314 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$673 59	
Balance of manufacturing account,		$425 67
Other items of income,		381 22
Interest paid,	135 00	
Depreciation,	230 45	
Balance June 30, 1905,		232 15
	$1,039 04	$1,039 04

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HAVERHILL ELECTRIC COMPANY.

Assets.

Real estate,	$54,399 12
Steam plant,	82,600 32
Electric plant,	91,553 53
Electric lines,	83,597 80
Transformers,	15,825 72
Meters,	12,904 42
Arc lamps,	19,493 87
Special construction,	156,104 45
Due for light and power,	10,400 37
Fuel on hand,	1,499 44
Carbons on hand,	47 60
Incandescent lamps on hand,	1,253 00
Globes on hand,	61 28
Other materials on hand,	7,001 86
Fixtures on hand,	952 52
Horses, wagons, etc.,	990 64
Sundry accounts due the company,	4,455 81
Office furniture,	1,861 57
Cash on hand,	87,270 18
Notes receivable,	16,000 00
Investments,	2,900 00
Total assets, as per books of the company,	$651,173 50

Liabilities.

Capital stock,	$260,100 00
Bonds issued,	85,000 00
Notes payable,	5,000 00
Unpaid bills,	95,533 66
Deposits,	172 50
Interest accrued but not due,	637 50
Depreciation fund,	95,000 00
Premium on new stock,	64,260 00
Total liabilities, as per books of the company,	$605,703 66
Profit and loss balance,	45,469 84
	$651,173 50

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$35,813 92		
For distribution,	15,526 28		
management,	13,328 15		
taxes and incidentals,	6,085 37		
		$70,753 72	
Income from sale of light and power,			$91,534 71
Balance to profit and loss,		20,780 99	
		$91,534 71	$91,534 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$44,815 19
Balance of manufacturing account,		20,780 99
Interest received,		787 74

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	Dr.	Cr.
Rents,		$145 71
Jobbing,		55 83
Income gas,	$4,487 71	
Dividends declared,	14,125 00	
Other items,	295 29	
Balance June 5, 1895,	47,249 14	
	$66,585 46	$66,585 46

HAVERHILL GAS LIGHT COMPANY.

Assets.

Real estate,	$57,171 60
Machinery and manufacturing appliances,	122,330 49
Street mains,	135,710 44
Meters,	26,360 22
Due for gas,	15,772 83
Gas coal on hand,	7,707 45
Exchangers on hand,	1,130 38
Purifying materials on hand,	54 00
Other materials on hand,	2,053 96
Stoves on hand,	1,473 79
Fixtures on hand,	2,393 07
Horses, wagons, etc.,	1,260 00
Sundry accounts due the company,	2,039 83
Cash on hand,	1,541 74
Stocks and bonds,	10,200 00
Loans to Haverhill Gas Securities Co.,	145,948 86
Office building and land,	17,000 00
Total assets, as per books of the company,	$580,018 06

Liabilities.

Capital stock,	$75,000 00
Notes payable,	30,000 00
Unpaid bills,	10,940 86
Deposits,	6,301 29
Reserved fund,	260,000 00
Total liabilities, as per books of the company,	$382,242 15
Profit and loss balance,	197,775 91
	$580,018 06

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$81,178 39		
For distribution,	11,697 56		
management,	12,661 20		
taxes and incidentals,	7,686 78		
		$113,223 93	
Income from sale of gas,			$167,693 89
other sources,			1,465 74
Balance to profit and loss,		55,935 70	
		$169,159 63	$169,159 63

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$152,460 26
Balance of manufacturing account,		55,935 70
Interest received,		900 42
Rents,		1,500 00
Jobbing,		1,153 97
Interest paid,	$1,745 83	
Depreciation,	11,010 28	
Other items,	1,418 33	
Balance June 30, 1905,	197,775 91	
	$211,950 35	$211,950 35

HOPKINTON ELECTRIC PLANT.

(See Estate of L. E. COOLIDGE.)

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	$2,500 00
Electric plant,	1,200 00
Electric lines,	1,200 00
Arc lamps,	100 00
Cash on hand,	88 63
Total assets, as per books of the company,	$5,088 63

LIABILITIES.

Capital stock,	$5,000 00
Total liabilities, as per books of the company,	$5,000 00
Profit and loss balance,	88 63
	$5,088 63

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$283 00		
For distribution,	4 00		
taxes and incidentals,	80 00		
		$367 00	
Income from sale of light and power,			$455 63
Balance to profit and loss,		88 63	
		$455 63	$455 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		$88 63
Balance June 30, 1905,	$88 63	
	$88 63	$88 63

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$53,407 06
Steam plant,	95,834 66
Electric plant,	127,563 18

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Electric lines,	$83,810 21
Transformers,	16,112 26
Meters,	8,695 91
Arc lamps,	11,005 69
Due for light and power,	14,023 67
Fuel on hand,	7,990 83
Carbons on hand,	337 20
Oil and waste on hand,	25 50
Incandescent lamps on hand,	873 10
Globes on hand,	43 30
Other materials on hand,	2,549 07
Horses, wagons, etc.,	541 00
Sundry accounts due the company,	3,315 47
Office furniture,	247 95
Cash on hand,	47,741 51
Interest,	620 01
Insurance,	409 90
Total assets, as per books of the company,	$475,147 48

LIABILITIES.

Capital stock,	$287,500 00
Notes payable,	146,000 00
Unpaid bills,	2,919 46
Deposits,	125 00
Unpaid dividends,	23,000 00
Interest accrued but not due,	1,400 00
Amounts due from the company, not included above,	2,438 04
Total liabilities, as per books of the company,	$463,382 50
Profit and loss balance,	11,764 98
	$475,147 48

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$45,183 74		
For distribution,	6,956 72		
management,	5,737 16		
taxes and incidentals,	7,334 40		
		$65,212 02	
Income from sale of light and power,			$108,116 87
other sources,			504 00
Balance to profit and loss,		43,408 85	
		$108,620 87	$108,620 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$7,550 33
Balance of manufacturing account,		43,408 85
Interest received,		867 77
Rents,		280 00
Interest paid,	$7,192 41	
Dividends declared,	23,000 00	
Depreciation,	10,000 00	
Other items,	149 56	
Balance June 30, 1905,	11,764 98	
	$52,106 95	$52,106 95

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IPSWICH GAS LIGHT COMPANY.

Assets.

Real estate,	$5,075 00
Machinery and manufacturing appliances,	12,983 77
Street mains,	6,138 17
Meters,	2,392 82
Due for gas,	619 44
Gas coal on hand,	2 33
Enrichers on hand,	20 25
Office furniture,	23 00
Cash on hand,	1,886 93
Total assets, as per books of the company,	$29,141 71
Profit and loss balance,	1,269 29
	$30,411 00

Liabilities.

Capital stock,	$16,000 00
Notes payable,	14,250 00
Unpaid dividends,	161 00
Total liabilities, as per books of the company,	$30,411 00

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$4,244 40		
For distribution,	85 18		
management,	1,199 00		
taxes and incidentals,	378 16		
		$5,906 74	
Income from sale of gas,			$7,845 27
Balance to profit and loss,		1,938 53	
		$7,845 27	$7,845 27

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,642 81	
Balance of manufacturing account,		$1,938 53
Rents,		192 00
Interest paid,	797 01	
Dividends declared,	960 00	
Balance June 30, 1905,		1,269 29
	$3,399 82	$3,399 82

JAMAICA PLAIN GAS LIGHT COMPANY.

Assets.

Profit and loss balance,	$250,000 00

Liabilities.

Capital stock,	$250,000 00

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Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$3,036 54		
For distribution,	18,241 95		
management,	18,767 19		
taxes and incidentals,	7,669 18		
gas bought,	63,681 54		
		$111,396 40	
Income from sale of gas,			$135,523 15
Balance to profit and loss,		24,126 75	
		$135,523 15	$135,523 15

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$85,367 29
Balance of manufacturing account,		24,126 75
Interest received,		658 49
Rents,		99 15
Interest paid,	$137 72	
Dividends declared,	22,500 00	
Depreciation,	838 83	
Liquidation account,	335,753 95	
Other items,	1,021 18	
Balance June 30, 1905,		250,000 00
	$360,251 68	$360,251 68

LAWRENCE GAS COMPANY.

Assets.

Real estate (gas),	$145,366 59
Machinery and manufacturing appliances (gas),	426,435 08
Street mains (gas),	409,005 31
Meters (gas),	93,839 42
Due for gas,	41,236 15
Gas coal on hand,	11,484 15
Coke on hand,	1,049 64
Tar on hand,	3,556 80
Enrichers on hand,	1,629 12
Purifying materials on hand,	66 35
Other gas materials on hand,	5,385 88
Stoves on hand,	3,464 45
Gas fixtures on hand,	2,795 00
Real estate (electric),	24,048 81
Steam plant (electric),	76,766 26
Power plant,	133,835 83
Electric plant,	177,749 07
Electric lines,	158,277 04
Transformers,	1,973 49
Meters (electric),	20,911 66
Arc lamps,	27,078 94
Due for electric light and power,	28,055 74
Fuel on hand (electric),	1,270 86
Carbons on hand,	1,411 72
Oil and waste on hand,	96 73

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Incandescent lamps on hand,	$1,383 53
Globes on hand,	153 85
Other electric materials on hand,	7,411 75
Motors on hand,	4,085 84
Ammonia,	1,022 13
Horses, wagons, etc.,	2,505 90
Sundry accounts due the company,	15,860 83
Office furniture,	5,390 82
Cash on hand,	14,534 20
Office building,	50,118 10
Investments,	264 60
Total assets, as per books of the company,	$1,899,521 64

LIABILITIES.

Capital stock,	$1,000,000 00
Bonds issued,	300,000 00
Notes payable,	227,600 00
Unpaid bills,	37,376 74
Deposits,	3,212 00
Interest accrued but not due,	8,153 53
Reserved fund,	28,871 42
Depreciation fund,	50,421 10
Premium on stock,	37,947 83
Total liabilities, as per books of the company,	$1,693,582 62
Profit and loss balance,	205,939 02
	$1,899,521 64

MANUFACTURING ACCOUNT.

			Dr.	Cr.
Operating expenses (gas):				
At works,	$165,596 41			
For distribution,	25,714 40			
management,	22,537 04			
taxes and incidentals,	20,548 38			
			$234,396 23	
Operating expenses (electric):				
At station,	$43,526 62			
For distribution,	29,498 90			
management,	13,522 23			
taxes and incidentals,	10,381 74			
			96,929 49	
Income from sale of gas,				$263,778 40
residuals,				30,754 94
other sources (gas),				50 00
sale of electric light and power,				153,985 84
other sources (electric),				3,927 03
Balance to profit and loss:				
Gas,			60,187 11	
Electric,			60,983 38	
			$452,496 21	$452,496 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$173,612 76
Balance of gas manufacturing account,		60,187 11
Balance of electric manufacturing account,		60,983 38

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	Dr.	Cr.
Rents,		$1,280 92
Jobbing,		1,387 82
Interest paid,	$29,790 94	
Dividends declared,	60,000 00	
Other items,	1,722 03	
Balance June 30, 1905,	205,939 02	
	$297,451 99	$297,451 99

LEE ELECTRIC COMPANY.

Assets.

Street mains (gas),	$1,000 00
Meters (gas),	50 00
Real estate,	14,250 00
Steam plant,	13,700 00
Electric plant,	7,100 00
Electric lines,	20,100 00
Transformers,	3,600 00
Meters (electric),	2,100 00
Due for light and power,	1,882 71
Fuel on hand,	743 00
Oil and waste on hand,	17 75
Incandescent lamps on hand,	40 00
Other materials on hand,	400 00
Horses, wagons, etc.,	200 00
Office furniture,	54 25
Cash on hand,	249 04
Investments,	750 00
Total assets, as per books of the company,	$66,236 75

Liabilities.

Capital stock,	$30,000 00
Bonds issued,	28,500 00
Notes payable,	2,000 00
Interest accrued but not due,	372 92
Total liabilities, as per books of the company,	$60,872 92
Profit and loss balance,	5,363 83
	$66,236 75

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$5,909 54		
For distribution,	340 54		
management,	967 48		
taxes and incidentals,	554 62		
		$7,772 18	
Income from sale of light and power,			$11,883 27
Balance to profit and loss,		4,111 09	
		$11,883 27	$11,883 27

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,772 52
Balance of manufacturing account,		4,111 09
Rents,		13 25
Interest paid,	$1,506 55	
Dividends declared,	1,500 00	
Depreciation,	526 48	
Balance June 30, 1905,	5,363 83	
	$8,896 86	$8,896 86

LEICESTER.

(See Rawson Light and Power Company.)

LENOX ELECTRIC COMPANY.

Assets.

Electric lines,	$24,085 60
Transformers,	4,372 91
Meters,	2,897 97
Due for light and power,	3,932 47
Cash on hand,	5,926 89
Investments,	515 66
Total assets, as per books of the company,	$41,731 50

Liabilities.

Capital stock,	$20,000 00
Unpaid bills,	746 40
Depreciation fund,	515 66
Total liabilities, as per books of the company,	$21,262 06
Profit and loss balance,	20,469 44
	$41,731 50

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
For distribution,	$369 53		
management,	610 47		
taxes and incidentals,	385 42		
current bought,	6,458 66		
		$7,824 08	
Income from sale of light and power,			$12,633 76
Balance to profit and loss,		4,809 68	
		$12,633 76	$12,633 76

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$16,859 76
Balance of manufacturing account,		4,809 68
Interest received,		115 66
Dividends declared,	$1,200 00	
Depreciation fund,	115 66	
Balance June 30, 1905,	20,469 44	
	$21,785 10	$21,785 10

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LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Real estate,	$11,346 97
Steam plant,	23,555 88
Electric plant,	21,968 57
Electric lines,	56,214 95
Transformers,	10,972 47
Meters,	8,836 78
Arc lamps,	5,911 46
Due for light and power,	5,370 61
Fuel on hand,	883 75
Carbons on hand,	45 64
Oil and waste on hand,	10 81
Incandescent lamps on hand,	24 36
Globes on hand,	133 29
Other materials on hand,	94 62
Motors on hand,	403 32
Horses, wagons, etc.,	466 20
Sundry accounts due the company,	1,117 04
Office furniture,	165 07
Cash on hand,	1,920 29
Insurance,	553 78
Total assets, as per books of the company,	$149,985 86

Liabilities.

Capital stock,	$50,000 00
Notes payable,	78,500 00
Unpaid bills,	2,581 60
Interest accrued but not due,	1,962 50
Amounts due from the company, not included above,	706 21
Total liabilities, as per books of the company,	$133,750 31
Profit and loss balance,	16,235 55
	$149,985 86

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$16,994 23		
For distribution,	6,846 39		
management,	1,883 49		
taxes and incidentals,	2,303 26		
		$28,027 37	
Income from sale of light and power,			$41,900 61
Balance to profit and loss,		13,873 24	
		$41,900 61	$41,900 61

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$9,460 62
Balance of manufacturing account,		13,873 24
Interest paid,	$3,957 70	
Patent rights charged off,	3,000 00	
Other items,	140 61	
Balance June 30, 1905,	16,235 55	
	$23,333 86	$23,333 86

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LEOMINSTER GAS LIGHT COMPANY.

Assets.

Real estate,	$13,000 00
Machinery and manufacturing appliances,	46,822 43
Street mains,	55,262 00
Meters,	5,968 40
Due for gas,	2,345 97
Gas coal on hand,	2,750 70
Enrichers on hand,	543 66
Other materials on hand,	720 57
Stoves on hand,	899 51
Cash on hand,	1,591 93
Total assets, as per books of the company,	$129,905 17

Liabilities.

Capital stock,	$50,000 00
Bonds issued,	50,000 00
Notes payable,	18,600 00
Unpaid bills,	2,146 07
Total liabilities, as per books of the company,	$120,746 07
Profit and loss balance,	9,159 10
	$129,905 17

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$7,458 61		
For distribution,	1,265 97		
management,	3,136 75		
taxes and incidentals,	1,698 61		
		$13,559 94	
Income from sale of gas,			$18,632 42
Balance to profit and loss,		5,072 48	
		$18,632 42	$18,632 42

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$7,390 54
Balance of manufacturing account,		5,072 48
Jobbing,		63 16
Interest paid,	$3,367 08	
Balance June 30, 1905,	9,159 10	
	$12,526 18	$12,526 18

LEXINGTON GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$3,800 00
Machinery and manufacturing appliances (gas),	5,800 00
Street mains (gas),	8,100 00
Meters (gas),	800 00
Due for gas,	231 05

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Gas coal on hand,	$41 00
Enrichers on hand,	24 00
Other gas materials on hand,	251 50
Gas fixtures on hand,	15 00
Real estate (electric),	10,400 00
Steam plant (electric),	11,800 00
Electric plant,	9,000 00
Electric lines,	30,000 00
Transformers,	4,600 00
Meters (electric),	4,400 00
Arc lamps,	1,200 00
Due for electric light and power,	1,549 71
Fuel on hand (electric),	83 00
Carbons on hand,	13 00
Oil and waste on hand,	37 00
Incandescent lamps on hand,	117 00
Globes on hand,	15 25
Other electric materials on hand,	1,110 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	374 32
Office furniture,	100 00
Cash on hand,	358 41
Investments,	500 00
Total assets, as per books of the company,	$95,020 24

LIABILITIES.

Capital stock,	$40,000 00
Bonds issued,	40,000 00
Notes payable,	6,000 00
Unpaid bills,	1,281 89
Interest accrued but not due,	833 33
Total liabilities, as per books of the company,	$88,115 22
Profit and loss balance,	6,905 02
	$95,020 24

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,302 74		
For distribution,	359 92		
management,	820 45		
taxes and incidentals,	184 87		
		$3,667 98	
Operating expenses (electric):			
At station,	$6,321 94		
For distribution,	4,435 23		
management,	2,626 86		
taxes and incidentals,	509 76		
		13,893 79	
Income from sale of gas,			$2,796 35
sale of electric light and power,			22,124 14
Balance to profit and loss:			
Gas,			871 63
Electric,		8,230 35	
		$25,792 12	$25,792 12

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$4,820 10
Balance of gas manufacturing account,	$871 63	
Balance of electric manufacturing account,		8,230 35
Interest paid,	2,314 11	
Depreciation,	2,959 69	
Balance June 30, 1905,	6,905 02	
	$13,050 45	$13,050 45

LOVELAND, W. O.

(Ashby.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$769 00		
For distribution,	3 00		
taxes and incidentals,	35 71		
		$807 71	
Income from sale of light and power,			$1,233 00
Balance to profit and loss,		425 29	
		$1,233 00	$1,233 00

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	$40,512 47
Steam plant,	241,761 70
Electric plant,	214,530 32
Electric lines,	359,658 34
Transformers,	62,223 39
Meters,	46,943 66
Arc lamps,	50,650 49
Due for light and power,	22,636 59
Fuel on hand,	4,915 69
Carbons on hand,	428 16
Oil and waste on hand,	95 22
Incandescent lamps on hand,	1,814 45
Globes on hand,	327 55
Other materials on hand,	12,377 21
Premium on bonds retired,	2,343 18
Fixtures on hand,	651 71
Horses, wagons, etc.,	940 10
Sundry accounts due the company,	1,438 60
Office furniture,	682 29
Cash on hand,	12,113 57
Notes receivable,	798 78
Insurance,	1,057 06
Interest,	65 95
Sinking funds,	33,415 32
Total assets, as per books of the company,	$1,112,381 80

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Liabilities.

Capital stock,	$650,000 00
Bonds issued,	142,000 00
Notes payable,	30,000 00
Unpaid bills,	12,580 57
Deposits,	1,215 00
Premium on new stock,	22,831 50
Interest accrued but not due,	100 00
Reserved fund,	14,265 63
Bond sinking fund,	83,758 50
Amounts due from the company, not included above,	11,530 37
Total liabilities, as per books of the company,	$968,281 57
Profit and loss balance,	144,100 23
	$1,112,381 80

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$69,814 59		
For distribution,	29,069 75		
management,	19,653 97		
taxes and incidentals,	26,395 38		
		$144,933 69	
Income from sale of light and power,			$246,741 39
other sources,			981 86
Balance to profit and loss,		102,789 56	
		$247,723 25	$247,723 25

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$99,411 70
Balance of manufacturing account,		102,789 56
Other items of income,		10,642 56
Interest paid,	$11,793 59	
Dividends declared,	50,000 00	
Sinking funds,	6,950 00	
Balance June 30, 1905,	144,100 23	
	$212,843 82	$212,843 82

LOWELL GAS LIGHT COMPANY.

Assets.

Real estate,	$804,741 08
Machinery and manufacturing appliances, street mains and meters,	620,619 12
Due for gas,	37,963 44
Gas coal on hand,	55,128 47
Coke on hand,	2,620 33
Tar on hand,	1,215 42
Ammonia on hand,	50 25
Enrichers on hand,	6,416 43
Purifying materials on hand,	14,955 57
Other materials on hand,	52,306 74
Sundry accounts due the company,	15,262 01
Cash on hand,	33,561 36
Insurance,	1,907 77
Investments,	85,738 25
Total assets, as per books of the company,	$1,732,486 24

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Liabilities.

Capital stock,	$1,000,000 00
Notes payable,	75,000 00
Unpaid bills,	8,670 38
Deposits,	2,832 51
Unpaid dividends,	627 50
Interest accrued but not due,	500 00
Premium on new stock,	417,157 91
Amounts due from the company, not included above,	1,398 17
Total liabilities, as per books of the company,	$1,506,186 47
Profit and loss balance,	226,299 77
	$1,732,486 24

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$267,100 62		
For distribution,	54,604 06		
management,	20,182 14		
taxes and incidentals,	37,593 37		
		$379,480 19	
Income from sale of gas,			$438,572 53
residuals,			63,680 31
Balance to profit and loss,		122,772 65	
		$502,252 84	$502,252 84

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$198,955 80
Balance of manufacturing account,		122,772 65
Rents,		3,617 36
Other items of income,		393 94
Interest paid,	$734 45	
Dividends declared,	94,952 50	
Other items,	3,753 03	
Balance June 30, 1905,	226,299 77	
	$325,739 75	$325,739 75

LYNN GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$344,492 20
Machinery and manufacturing appliances (gas),	282,922 16
Street mains (gas),	202,082 41
Meters (gas),	36,648 08
Due for gas,	30,508 19
Gas coal on hand,	22,006 73
Coke on hand,	875 60
Tar on hand,	4,250 00
Enrichers on hand,	1,805 60
Purifying materials on hand,	1,478 20
Ammonia on hand,	363 46
Stoves on hand,	3,070 72
Real estate (electric),	118,719 63
Steam plant (electric),	131,928 88
Electric plant,	127,855 48

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Electric lines,	$159,676 80
Transformers,	12,570 00
Meters (electric),	19,623 39
Arc lamps,	5,500 00
Due for electric light and power,	29,904 80
Fuel on hand (electric),	2,186 94
Carbons on hand,	1,774 90
Oil and waste on hand,	69 60
Incandescent lamps on hand,	1,337 47
Globes on hand,	318 02
Electric fixtures on hand,	242 78
Horses, wagons, etc.,	4,191 29
Sundry accounts due the company,	16,473 14
Cash on hand,	149,469 86
Notes receivable,	16,450 00
Office building,	63,806 38
Total assets, as per books of the company,	$1,792,602 11

LIABILITIES.

Capital stock,	$690,000 00
Unpaid bills,	50,026 64
Deposits,	4,280 12
Premium on new stock,	115,000 00
Depreciation fund,	24,252 05
Total liabilities, as per books of the company,	$883,558 81
Profit and loss balance,	909,043 30
	$1,792,602 11

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$154,801 21		
For distribution,	55,189 43		
management,	9,183 93		
taxes and incidentals,	16,135 61		
		$235,310 18	
Operating expenses (electric):			
At station,	$60,529 09		
For distribution,	52,490 45		
management,	11,451 54		
taxes and incidentals,	17,198 41		
		141,669 49	
Income from sale of gas,			$322,606 26
residuals,			49,048 18
sale of electric light and power,			264,484 51
Balance to profit and loss:			
Gas,		136,344 26	
Electric,		122,815 02	
		$636,138 95	$636,138 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$604,191 75
Balance of gas manufacturing account,		136,344 26
Balance of electric manufacturing account,		122,815 02
Interest received,		3,006 93
Rents,		2,646 26
Premium account,		104,569 70

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	Dr.	Cr.
Interest paid,	$4,298 76	
Dividends declared,	57,500 00	
Other items,	2,731 86	
Balance June 30, 1905,	909,043 30	
	$973,573 92	$973,573 92

MALDEN ELECTRIC COMPANY.

Assets.

Real estate,	$151,267 03
Steam plant,	168,997 70
Electric plant,	101,922 25
Electric lines,	240,386 82
Transformers,	35,965 40
Meters,	39,093 69
Arc lamps,	14,261 90
Due for light and power,	18,781 05
Fuel on hand,	2,492 17
Carbons on hand,	228 67
Incandescent lamps on hand,	3,092 83
Globes on hand,	72 36
Other materials on hand,	8,230 08
Motors on hand,	3,757 88
Fixtures on hand,	765 06
Horses, wagons, etc.,	4,880 77
Sundry accounts due the company,	13,999 56
Office furniture,	2,242 43
Cash on hand,	11,416 05
Investments,	27,582 36
Total assets, as per books of the company,	$849,436 06

Liabilities.

Capital stock,	$425,000 00
Bonds issued,	100,000 00
Notes payable,	175,000 00
Unpaid bills,	5,971 18
Deposits,	4,355 12
Interest accrued but not due,	2,520 83
Premium on new stock,	99,500 00
Total liabilities, as per books of the company,	$812,347 13
Profit and loss balance,	37,088 93
	$849,436 06

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$57,059 14		
For distribution,	43,229 11		
management,	25,044 77		
taxes and incidentals,	23,339 24		
		$148,672 26	
Income from sale of light and power,			$200,886 72
other sources,			3,509 27
Balance to profit and loss,		55,723 73	
		$204,395 99	$204,395 99

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$31,309 85
Balance of manufacturing account,		55,723 73
Interest received,		1,472 84
Jobbing,		539 06
Interest paid,	$13,814 05	
Dividends declared,	38,142 50	
Balance June 30, 1905,	37,088 93	
	$89,045 48	$89,045 48

MALDEN AND MELROSE GAS LIGHT COMPANY.

Assets.

Real estate,	$188,145 02
Machinery and manufacturing appliances,	70,000 00
Street mains,	327,706 92
Meters,	24,751 86
Due for gas,	19,280 31
Gas coal on hand,	18,510 34
Coke on hand,	409 00
Tar on hand,	2,123 00
Enrichers on hand,	3,342 00
Other materials on hand,	22,068 64
Stoves on hand,	2,368 26
Fixtures on hand,	49 59
Sundry accounts due the company,	5,733 78
Cash on hand,	204 84
Works improvement,	29,657 52
Investments,	2,900 00
Total assets, as per books of the company,	$717,251 08

Liabilities.

Capital stock,	$405,000 00
Notes payable,	210,000 00
Unpaid bills,	14,884 07
Deposits,	10,065 00
Unpaid dividends,	127 50
Interest accrued but not due,	885 53
Premium on new stock,	20,913 62
Total liabilities, as per books of the company,	$661,875 72
Profit and loss balance,	55,375 36
	$717,251 08

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$118,451 02		
For distribution,	25,172 20		
management,	10,594 99		
taxes and incidentals,	13,453 39		
		$167,671 60	
Income from sale of gas,			$191,877 77
residuals,			27,170 18
Balance to profit and loss,		51,376 35	
		$219,047 95	$219,047 95

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$52,531 66
Balance of manufacturing account,		51,376 35
Other items of income,		245 60
Interest paid,	$8,879 16	
Dividends declared,	36,444 00	
Other items,	3,455 09	
Balance June 30, 1905,	55,375 36	
	$104,153 61	$104,153 61

MANCHESTER ELECTRIC COMPANY.

Assets.

Real estate,	$14,793 76
Electric plant,	8,090 00
Electric lines,	130,293 93
Transformers,	6,574 31
Meters,	2,067 00
Due for light and power,	1,654 59
Office furniture,	649 07
Cash on hand,	9,519 08
Insurance,	210 00
Investments,	321 25
Total assets, as per books of the company,	$174,172 99
Profit and loss balance,	8,450 70
	$182,623 69

Liabilities.

Capital stock,	$116,500 00
Notes payable,	65,000 00
Unpaid bills,	1,123 69
Total liabilities, as per books of the company,	$182,623 69

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,895 46		
For distribution,	2,420 59		
management,	2,224 91		
taxes and incidentals,	1,467 91		
current bought,	5,406 00		
		$13,414 87	
Income from sale of light and power,			$6,118 22
Balance to profit and loss,			7,296 65
		$13,414 87	$13,414 87

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,	$7,296 65	
Interest received,		$636 58
Other items of income,		1,000 00
Interest paid,	2,790 63	
Balance June 30, 1905,		8,450 70
	$10,087 28	$10,087 28

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MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$4,000 00
Machinery and manufacturing appliances,	12,429 03
Street mains,	19,159 75
Meters,	2,305 16
Due for gas,	1,011 20
Gas coal on hand,	376 20
Coke on hand,	140 00
Tar on hand,	216 00
Purifying materials on hand,	10 00
Stoves on hand,	114 85
Fixtures on hand,	397 43
Horses, wagons, etc.,	110 00
Sundry accounts due the company,	534 71
Office furniture,	50 00
Cash on hand,	160 89
Investments,	637 50
Total assets, as per books of the company,	$41,652 72

Liabilities.

Capital stock,	$20,000 00
Bonds issued,	10,000 00
Notes payable,	7,350 00
Unpaid bills,	3,628 47
Interest accrued but not due,	234 38
Total liabilities, as per books of the company,	$41,212 85
Profit and loss balance,	439 87
	$41,652 72

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$5,902 16		
For distribution,	2,049 26		
management,	1,288 62		
taxes and incidentals,	251 02		
		$9,491 06	
Income from sale of gas,			$8,256 91
residuals,			756 60
other sources,			64 00
Balance to profit and loss,			413 55
		$9,491 06	$9,491 06

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$910 49
Balance of manufacturing account,	$413 55	
Jobbing,		10 48
Other items of income,		1,295 90
Interest paid,	1,363 45	
Balance June 30, 1905,	439 87	
	$2,216 87	$2,216 87

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MARION GAS COMPANY.

Assets.

Real estate,	$3,100 00
Machinery and manufacturing appliances,	2,871 00
Street mains,	11,117 29
Meters,	287 31
Due for gas,	300 52
Other materials on hand,	329 00
Fixtures on hand,	48 00
Cash on hand,	420 67
Total assets, as per books of the company,	$18,473 79

Liabilities.

Capital stock,	$14,000 00
Notes payable,	3,400 00
Interest due but not paid,	10 00
Interest accrued but not due,	22 50
Total liabilities, as per books of the company,	$17,432 50
Profit and loss balance,	1,041 29
	$18,473 79

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$1,732 49		
For distribution,	87 08		
management,	115 02		
taxes and incidentals,	109 87		
		$2,044 46	
Income from sale of gas,			$2,666 03
Balance to profit and loss,		621 57	
		$2,666 03	$2,666 03

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$472 51
Balance of manufacturing account,		621 57
Jobbing,		52 21
Interest paid,	$105 00	
Balance June 30, 1905,	1,041 29	
	$1,146 29	$1,146 29

MARLBOROUGH ELECTRIC COMPANY.

Assets.

Real estate,	$25,507 53
Steam plant,	28,230 87
Electric plant,	39,274 02
Electric lines,	43,666 44
Transformers,	8,060 53
Meters,	6,784 30
Arc lamps,	8,588 13

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Due for light and power,	$3,207 45
Fuel on hand,	207 50
Carbons on hand,	72 51
Oil and waste on hand,	53 89
Incandescent lamps on hand,	526 34
Globes on hand,	60 39
Other materials on hand,	2,274 14
Sundry accounts due the company,	438 39
Cash on hand,	643 75
Investments,	31,850 00
Total assets, as per books of the company,	$199,446 18

LIABILITIES.

Capital stock,	$30,000 00
Bonds issued,	75,000 00
Notes payable,	57,100 00
Unpaid bills,	4,093 65
Interest due but not paid,	100 00
Interest accrued but not due,	333 33
Reserved fund,	165 17
Total liabilities, as per books of the company,	$166,792 15
Profit and loss balance,	32,654 03
	$199,446 18

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$12,767 45		
For distribution,	8,942 24		
management,	1,660 52		
taxes and incidentals,	3,438 27		
		$26,808 48	
Income from sale of light and power,			$32,627 20
Balance to profit and loss,		5,818 72	
		$32,627 20	$32,627 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$31,702 90
Balance of manufacturing account,		5,818 72
Jobbing,		321 41
Other items of income,		2 11
Interest paid,	$5,191 11	
Balance June 30, 1905,	32,654 03	
	$37,845 14	$37,845 14

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Real estate,	$29,858 24
Machinery and manufacturing appliances,	69,575 65
Street mains,	95,337 84
Meters,	10,152 95
Due for gas,	3,015 24
Gas coal on hand,	2,329 90
Coke on hand,	4,217 70

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Tar on hand,	$748 00
Enrichers on hand,	25 00
Other materials on hand,	15 00
Stoves on hand,	2,755 35
Fixtures on hand,	4,063 34
Horses, wagons, etc.,	380 00
Sundry accounts due the company,	3,801 57
Office furniture,	1,165 27
Cash on hand,	5,460 86
Total assets, as per books of the company,	$232,901 91

LIABILITIES.

Capital stock,	$130,000 00
Bonds issued,	50,000 00
Notes payable,	8,500 00
Unpaid bills,	7,335 07
Deposits,	45 00
Total liabilities, as per books of the company,	$195,880 07
Profit and loss balance,	37,021 84
	$232,901 91

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$16,051 26		
For distribution,	1,665 91		
management,	3,590 34		
taxes and incidentals,	1,982 94		
		$23,290 45	
Income from sale of gas,			$35,052 44
residuals,			6,911 33
other sources,			176 00
Balance to profit and loss,		18,849 32	
		$42,139 77	$42,139 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$36,309 23
Balance of manufacturing account,		18,849 32
Other items of income,		116 07
Interest paid,	$2,821 03	
Dividends declared,	12,300 00	
Other items,	3,131 75	
Balance June 30, 1905,	37,021 84	
	$55,274 62	$55,274 62

MASSACHUSETTS PIPE LINE GAS COMPANY.

ASSETS.

Profit and loss balance,	$1,000,000 00

LIABILITIES.

Capital stock,	$1,000,000 00

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Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$85,778 20		
For distribution,	7,984 92		
management,	6,948 98		
taxes and incidentals,	24,391 54		
gas bought,	256,142 09		
		$381,245 73	
Income from sale of gas,			$507,395 72
Balance to profit and loss,		126,149 99	
		$507,395 72	$507,395 72

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,533 71
Balance of manufacturing account,		126,149 99
Interest received,		7,399 08
Rents,		494 65
Interest paid,	$69,575 00	
Dividends declared,	60,000 00	
Liquidation account,	1,007,685 71	
Other items,	1,316 72	
Balance June 30, 1905,		1,000,000 00
	$1,138,577 43	$1,138,577 43

MAYNARD.

(See American Woolen Company.)

MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Real estate,	$33,908 14
Steam plant,	39,284 05
Electric plant,	25,609 11
Electric lines,	115,966 71
Transformers,	5,914 10
Meters,	4,150 92
Due for light and power,	4,167 94
Fuel on hand,	1,113 16
Oil and waste on hand,	12 20
Incandescent lamps on hand,	343 67
Other materials on hand,	236 43
Horses, wagons, etc.,	1,718 85
Sundry accounts due the company,	660 28
Office furniture,	57 50
Cash on hand,	96 60
Notes receivable,	750 00
Insurance,	171 50
Total assets, as per books of the company,	$234,161 16
Profit and loss balance,	29,421 13
	$263,582 29

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LIABILITIES.

Capital stock,	$60,000 00
Bonds issued,	60,000 00
Notes payable,	129,225 00
Unpaid bills,	3,835 79
Interest due but not paid,	8,000 00
Interest accrued but not due,	2,521 50
Total liabilities, as per books of the company,	$263,582 29

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$9,183 89		
For distribution,	4,144 57		
management,	858 08		
taxes and incidentals,	1,837 43		
		$16,023 97	
Income from sale of light and power,			$19,537 30
other sources,			80 00
Balance to profit and loss,		3,593 33	
		$19,617 30	$19,617 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$24,327 36	
Balance of manufacturing account,		$3,593 33
Other items of income,		649 12
Interest paid,	9,336 22	
Balance June 30, 1905,		29,421 13
	$33,663 58	$33,663 58

MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric lines,	$3,947 29
Transformers,	744 43
Due for light and power,	285 98
Fixtures on hand,	92 20
Cash on hand,	25 86
Total assets, as per books of the company,	$5,095 76
Profit and loss balance,	8,013 10
	$13,108 86

LIABILITIES.

Capital stock,	$12,000 00
Unpaid bills,	1,108 86
Total liabilities, as per books of the company,	$13,108 86

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$697 32		
For distribution,	527 92		
management,	71 53		
taxes and incidentals,	119 69		
current bought,	552 05		
		$1,968 51	
Income from sale of light and power,			$1,177 49
Balance to profit and loss,			791 02
		$1,968 51	$1,968 51

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,282 24	
Balance of manufacturing account,	791 02	
Other items of income,		$539 92
Interest paid,	5 95	
Depreciation,	6,435 00	
Other items,	38 81	
Balance June 30, 1905,		8,013 10
	$8,553 02	$8,553 02

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Electric plant,	$12,177 68
Electric lines,	43,519 21
Transformers,	4,187 29
Meters,	4,344 40
Arc lamps,	2,000 00
Due for light and power,	2,060 08
Carbons on hand,	33 77
Incandescent lamps on hand,	271 20
Globes on hand,	29 53
Sundry accounts due the company,	632 63
Office furniture,	48 62
Cash on hand,	189 65
Insurance,	141 92
Investments,	12,316 98
Total assets, as per books of the company,	$81,952 96

Liabilities,

Capital stock,	$40,000 00
Notes payable,	24,000 00
Unpaid bills,	563 06
Deposits,	10 00
Interest accrued but not due,	100 00
Reserved fund,	2,649 15
Amounts due from the company, not included above,	11,882 41
Total liabilities, as per books of the company,	$79,204 62
Profit and loss balance,	2,748 34
	$81,952 96

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$611 20		
For distribution,	2,249 21		
management,	3,239 33		
taxes and incidentals,	1,112 06		
current bought,	7,526 47		
		$14,738 27	
Income from sale of light and power,			$21,189 71
Balance to profit and loss,		6,451 44	
		$21,189 71	$21,189 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,641 96
Balance of manufacturing account,		6,451 44
Rents,		1,293 76
Interest paid,	$1,871 81	
Dividends declared,	2,400 00	
Reserve fund,	2,649 15	
Other items,	717 86	
Balance June 30, 1905,	2,748 34	
	$10,387 16	$10,387 16

MILFORD GAS LIGHT COMPANY.

Assets.

Real estate,	$3,450 00
Machinery and manufacturing appliances,	68,189 23
Street mains,	27,487 33
Meters,	3,358 38
Due for gas,	5,563 07
Gas coal on hand,	791 58
Coke on hand,	960 00
Tar on hand,	1,312 50
Enrichers on hand,	118 05
Purifying materials on hand,	59 10
Other materials on hand,	471 63
Stoves on hand,	291 22
Fixtures on hand,	47 48
Sundry accounts due the company,	307 97
Office furniture,	50 00
Cash on hand,	795 79
Total assets, as per books of the company,	$113,253 33

Liabilities.

Capital stock,	$72,300 00
Notes payable,	6,000 00
Unpaid bills,	411 42
Unpaid dividends,	1,807 50
Depreciation fund,	25,800 00
Total liabilities, as per books of the company,	$106,318 92
Profit and loss balance,	6,934 41
	$113,253 33

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$14,309 67		
For distribution,	575 47		
management,	394 39		
taxes and incidentals,	2,038 75		
		$17,219 28	
Income from sale of gas,			$21,509 33
residuals,			3,022 52
other sources,			31 29
Balance to profit and loss,		7,334 85	
		$24,554 13	$24,554 13

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$3,733 07
Balance of manufacturing account,		7,334 85
Interest paid,	$518 51	
Dividends declared,	3,615 00	
Balance June 30, 1905,	6,934 41	
	$11,067 92	$11,067 92

MILLBURY ELECTRIC COMPANY.

Assets.

Real estate,	$4,596 28
Steam plant,	9,147 37
Electric plant,	7,382 76
Electric lines,	22,430 88
Transformers,	2,408 11
Meters,	1,747 35
Arc lamps,	2,938 82
Due for light and power,	1,058 06
Carbons on hand,	44 90
Oil and waste on hand,	1 50
Incandescent lamps on hand,	207 99
Globes on hand,	34 43
Other materials on hand,	276 47
Fixtures on hand,	173 33
Office furniture,	83 27
Cash on hand,	184 90
Insurance,	50 00
Total assets, as per books of the company,	$52,766 42

Liabilities.

Capital stock,	$17,000 00
Bonds issued,	16,000 00
Notes payable,	17,000 00
Unpaid bills,	612 99
Interest accrued but not due,	325 00
Total liabilities, as per books of the company,	$50,937 99
Profit and loss balance,	1,828 43
	$52,766 42

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1 20		
For distribution,	1,297 88		
management,	402 60		
taxes and incidentals,	403 18		
current bought,	3,054 48		
		$5,159 34	
Income from sale of light and power,			$7,390 16
other sources,			95 99
Balance to profit and loss,		2,326 81	
		$7,486 15	$7,486 15

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$1,444 66
Balance of manufacturing account,		2,326 81
Jobbing,		102 67
Interest paid,	$2,028 52	
Other items,	17 19	
Balance June 30, 1905,	1,828 43	
	$3,874 14	$3 874 14

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

Assets.

Real estate,	$8,725 37
Steam plant,	4,181 99
Electric plant,	3,875 00
Electric lines,	7,180 51
Transformers,	952 25
Meters,	1,245 97
Arc lamps,	34 00
Due for light and power,	214 93
Fuel on hand,	199 35
Oil and waste on hand,	15 23
Other materials on hand,	137 54
Sundry accounts due the company,	8 27
Office furniture,	32 00
Cash on hand,	918 80
Total assets, as per books of the company,	$27,721 21

Liabilities.

Capital stock,	$15,000 00
Bonds issued,	12,000 00
Unpaid bills,	445 64
Interest accrued but not due,	180 00
Total liabilities, as per books of the company,	$27,625 64
Profit and loss balance,	95 57
	$27,721 21

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,991 18		
For distribution,	2 91		
management,	76 11		
taxes and incidentals,	252 94		
		$2,323 14	
Income from sale of light and power,			$3,064 14
Balance to profit and loss,		741 00	
		$3,064 14	$3,064 14

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$28 43	
Balance of manufacturing account,		$741 00
Rents,		103 00
Interest paid,	720 00	
Balance June 30, 1905,	95 57	
	$844 00	$844 00

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Storage battery,	$693 03
Water wheel,	100 00
Electric plant,	717 75
Electric lines,	1,112 66
Transformers,	216 37
Meters,	52 87
Due for light and power,	111 29
Incandescent lamps on hand,	13 67
Other materials on hand,	25 00
Sundry accounts due the company,	3 85
Cash on hand,	352 78
Total assets, as per books of the company,	$3,399 27

Liabilities.

Capital stock,	$2,000 00
Unpaid bills,	35 95
Total liabilities, as per books of the company,	$2,035 95
Profit and loss balance,	1,363 32
	$3,399 27

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$570 20		
management,	51 12		
taxes and incidentals,	35 27		
		$656 59	
Income from sale of light and power,			$800 44
other sources,			33 20
Balance to profit and loss,		177 05	
		$833 64	$833 64

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,165 22
Balance of manufacturing account,		177 05
Jobbing,		31 27
Other items,	$10 22	
Balance June 30, 1905,	1,363 32	
	$1,373 54	$1,373 54

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NANTUCKET GAS AND ELECTRIC COMPANY.

(Receiver's Return — April 30, 1905.)

ASSETS.

Cash on hand,	$4,280 95

LIABILITIES.

Profit and loss balance,	$4,280 95

MANUFACTURING ACCOUNT.

(To April 30, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,516 33		
For distribution,	77 29		
management,	774 14		
taxes and incidentals,	330 13		
		$3,697 89	
Operating expenses (electric):			
At station,	$4,773 83		
For distribution,	470 46		
management,	774 08		
taxes and incidentals,	487 94		
		6,506 31	
Income from sale of gas,			$5,033 95
sale of electric light and power,			5,603 35
Balance to profit and loss:			
Gas,		1,336 06	
Electric,			902 96
		$11,540 26	$11,540 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		$1,336 06
Balance of electric manufacturing account,	$902 96	
Sale under order of court,		26,000 00
Trustees of bondholders,	21,818 33	
Other items,	333 82	
Balance April 30, 1905,	4,280 95	
	$27,336 06	$27,336 06

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NATICK GAS LIGHT COMPANY.

Assets.

Real estate,	$15,006 74
Machinery and manufacturing appliances,	7,808 27
Street mains,	27,503 91
Meters,	6,725 30
Due for gas,	2,735 63
Gas coal on hand,	1,833 40
Coke on hand,	280 00
Tar on hand,	250 00
Enrichers on hand,	94 08
Other materials on hand,	125 00
Stoves on hand,	117 35
Sundry accounts due the company,	948 29
Office furniture,	171 81
Insurance and taxes,	67 52
Total assets, as per books of the company,	$63,667 30

Liabilities.

Capital stock,	$35,000 00
Notes payable,	4,300 00
Unpaid bills,	3,005 41
Amounts due from the company, not included above,	44 81
Total liabilities, as per books of the company,	$42,350 22
Profit and loss balance,	21,317 08
	$63,667 30

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$12,983 55		
For distribution,	1,142 58		
management,	2,106 14		
taxes and incidentals,	849 03		
		$17,081 30	
Income from sale of gas,			$17,021 06
residuals,			1,540 60
Balance to profit and loss,		1,480 36	
		$18,561 66	$18,561 66

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$20,909 10
Balance of manufacturing account,		1,480 36
Jobbing,		77 97
Premium on stock,		1,500 00
Interest paid,	$582 22	
Dividends declared,	1,100 00	
Other items,	968 13	
Balance June 30, 1905,	21,317 08	
	$23,967 43	$23,967 43

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NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

Assets.

Real estate (gas),	$254,481 56
Machinery and manufacturing appliances (gas),	143,777 04
Street mains (gas),	210,222 47
Meters (gas),	33,283 85
Due for gas,	16,147 83
Gas coal on hand,	3,711 38
Coke on hand,	800 00
Tar on hand,	822 00
Enrichers on hand,	546 21
Purifying materials on hand,	1,000 00
Other gas materials on hand,	12,234 51
Stoves on hand,	1,969 78
Gas fixtures on hand,	2,908 98
Real estate (electric),	56,581 03
Steam plant (electric),	37,645 56
Electric plant,	38,711 35
Electric lines,	160,440 01
Transformers,	1,244 53
Meters (electric),	15,094 43
Arc lamps,	5,023 67
Patent rights,	625 00
Due for electric light and power,	10,233 76
Fuel on hand (electric),	125 12
Carbons on hand,	231 34
Oil and waste on hand,	115 44
Incandescent lamps on hand,	2,962 69
Globes on hand,	97 27
Other electric materials on hand,	13,854 85
Motors on hand,	6,119 33
Horses, wagons, etc.,	1,990 00
Sundry accounts due the company,	22,736 89
Office furniture,	2,084 12
Cash on hand,	2,542 49
Notes receivable,	868 60
Investments,	49,915 94
Total assets, as per books of the company,	$1,111,149 03

Liabilities.

Capital stock,	$845,000 00
Notes payable,	18,200 00
Unpaid bills,	13,179 68
Deposits,	10,669 31
Unpaid dividends,	17,064 50
Interest accrued but not due,	79 00
Reserved fund,	10,000 00
Depreciation fund,	30,643 24
Amounts due from the company, not included above,	1,741 00
Total liabilities, as per books of the company,	$946,576 73
Profit and loss balance,	164,572 30
	$1,111,149 03

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Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$78,702 30		
For distribution,	40,290 44		
management,	12,608 28		
taxes and incidentals,	15,332 01		
		$146,933 03	
Operating expenses (electric):			
At station,	$28,826 08		
For distribution,	14,891 06		
management,	8,836 05		
taxes and incidentals,	11,401 61		
		63,954 80	
Income from sale of gas,			$196,122 21
residuals,			29,466 98
other sources (gas),			15,177 51
sale of electric light and power,			130,988 54
other sources (electric),			1,917 96
Balance to profit and loss:			
Gas,		93,833 67	
Electric,		68,951 70	
		$373,673 20	$373,673 20

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$77,973 01
Balance of gas manufacturing account,		93,833 67
Balance of electric manufacturing account,		68,951 70
Rents,		731 74
Other items of income,		2,756 48
Interest paid,	$2,320 57	
Dividends declared,	76,050 00	
Other items,	1,303 73	
Balance June 30, 1905,	164,572 30	
	$244,246 60	$244,246 60

NEWBURYPORT GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$3,132 43
Machinery and manufacturing appliances (gas),	76,339 81
Street mains (gas),	23,719 79
Meters (gas),	4,585 38
Due for gas,	6,275 25
Gas coal on hand,	5,007 60
Coke on hand,	360 00
Tar on hand,	570 00
Enrichers on hand,	37 50
Purifying materials on hand,	110 50
Other gas materials on hand,	721 80
Stoves on hand,	828 18
Real estate (electric),	35,111 38
Steam plant (electric),	45,659 68

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Electric plant,	$26,163 12
Electric lines,	20,599 75
Transformers,	4,125 57
Meters (electric),	3,409 13
Arc lamps,	11,216 83
Due for electric light and power,	3,162 50
Fuel on hand (electric),	49 20
Carbons on hand,	60 50
Oil and waste on hand,	63 00
Incandescent lamps on hand,	39 12
Globes on hand,	8 20
Other electric materials on hand,	195 00
Electric fixtures on hand,	50 00
Horses, wagons, etc.,	440 00
Sundry accounts due the company,	1,642 28
Office furniture,	1,183 48
Cash on hand,	641 10
Notes receivable,	75 00
Works improvement,	18,782 80
Total assets, as per books of the company,	$294,365 88

LIABILITIES.

Capital stock,	$140,000 00
Notes payable,	128,500 00
Unpaid bills,	4,254 27
Deposits,	530 00
Unpaid dividends,	245 25
Interest accrued but not due,	300 00
Total liabilities, as per books of the company,	$273,829 52
Profit and loss balance,	20,536 36
	$294,365 88

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$22,437 98		
For distribution,	3,132 42		
management,	3,275 02		
taxes and incidentals,	2,463 64		
		$31,309 06	
Operating expenses (electric):			
At station,	$12,246 47		
For distribution,	2,912 23		
management,	2,719 39		
taxes and incidentals,	2,251 73		
		20,129 82	
Income from sale of gas,			$33,709 22
residuals,			5,356 15
sale of electric light and power,			25,982 79
other sources (electric),			873 60
Balance to profit and loss:			
Gas,		7,756 31	
Electric,		6,726 57	
		$65,921 76	$65,921 76

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$697 32		
For distribution,	527 92		
management,	71 53		
taxes and incidentals,	119 69		
current bought,	552 05		
		$1,968 51	
Income from sale of light and power,			$1,177 49
Balance to profit and loss,			791 02
		$1,968 51	$1,968 51

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,282 24	
Balance of manufacturing account,	791 02	
Other items of income,		$539 92
Interest paid,	5 95	
Depreciation,	6,435 00	
Other items,	38 81	
Balance June 30, 1905,		8,013 10
	$8,553 02	$8,553 02

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Electric plant,	$12,177 68
Electric lines,	43,519 21
Transformers,	4,187 29
Meters,	4,344 40
Arc lamps,	2,000 00
Due for light and power,	2,060 08
Carbons on hand,	33 77
Incandescent lamps on hand,	271 20
Globes on hand,	29 53
Sundry accounts due the company,	632 63
Office furniture,	48 62
Cash on hand,	189 65
Insurance,	141 92
Investments,	12,316 98
Total assets, as per books of the company,	$81,952 96

Liabilities,

Capital stock,	$40,000 00
Notes payable,	24,000 00
Unpaid bills,	563 06
Deposits,	10 00
Interest accrued but not due,	100 00
Reserved fund,	2,649 15
Amounts due from the company, not included above,	11,882 41
Total liabilities, as per books of the company,	$79,204 62
Profit and loss balance,	2,748 34
	$81,952 96

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$611 20		
For distribution,	2,249 21		
management,	3,239 33		
taxes and incidentals,	1,112 06		
current bought,	7,526 47		
		$14,738 27	
Income from sale of light and power,			$21,189 71
Balance to profit and loss,		6,451 44	
		$21,189 71	$21,189 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,641 96
Balance of manufacturing account,		6,451 44
Rents,		1,293 76
Interest paid,	$1,871 81	
Dividends declared,	2,400 00	
Reserve fund,	2,649 15	
Other items,	717 86	
Balance June 30, 1905,	2,748 34	
	$10,387 16	$10,387 16

MILFORD GAS LIGHT COMPANY.

Assets.

Real estate,	$3,450 00
Machinery and manufacturing appliances,	68,189 23
Street mains,	27,487 33
Meters,	3,358 38
Due for gas,	5,563 07
Gas coal on hand,	791 58
Coke on hand,	960 00
Tar on hand,	1,312 50
Enrichers on hand,	118 05
Purifying materials on hand,	59 10
Other materials on hand,	471 63
Stoves on hand,	291 22
Fixtures on hand,	47 48
Sundry accounts due the company,	307 97
Office furniture,	50 00
Cash on hand,	795 79
Total assets, as per books of the company,	$113,253 33

Liabilities.

Capital stock,	$72,300 00
Notes payable,	6,000 00
Unpaid bills,	411 42
Unpaid dividends,	1,807 50
Depreciation fund,	25,800 00
Total liabilities, as per books of the company,	$106,318 92
Profit and loss balance,	6,934 41
	$113,253 33

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
As per [illegible]	$[illegible]		
For distribution	[illegible]		
Management,	[illegible]		
Rent and [illegible]	[illegible]		
		$[illegible]	
Income from sale of gas			$[illegible]
Residuals			[illegible]
Other sources			[illegible]
Balance to profit and loss		[illegible]	
		$[illegible]	$[illegible]

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1896,		$[illegible]
Balance of manufacturing account,		[illegible]
Interest paid,	$[illegible]	
To reserve account,	[illegible]	
Balance June 30, 1897,	[illegible]	
	$[illegible]	$[illegible]

MILLBURY ELECTRIC COMPANY.

Assets.

Real estate,	$4,596 28
Steam plant,	9,147 37
Electric plant,	7,382 76
Electric lines,	22,430 88
Transformers,	2,408 11
Meters,	1,747 35
Arc lamps,	2,938 82
Due for light and power,	1,058 06
Carbons on hand,	44 90
Oil and waste on hand,	1 50
Incandescent lamps on hand,	207 99
Globes on hand,	34 43
Other materials on hand,	276 47
Fixtures on hand,	173 33
Office furniture,	83 27
Coal on hand,	184 90
Insurance,	50 00
Total assets, as per books of the company,	$52,766 42

Liabilities.

Capital stock,	$17,000 00
Bonds issued,	16,000 00
Notes payable,	17,000 00
Unpaid bills,	612 99
Interest accrued but not due,	325 00
Total liabilities, as per books of the company,	$50,937 99
Profit and loss balance,	1,828 43
	$52,766 42

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1 20		
For distribution,	1,297 88		
management,	402 60		
taxes and incidentals,	403 18		
current bought,	3,054 48		
		$5,159 34	
Income from sale of light and power,			$7,390 16
other sources,			95 99
Balance to profit and loss,		2,326 81	
		$7,486 15	$7,486 15

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$1,444 66
Balance of manufacturing account,		2,326 81
Jobbing,		102 67
Interest paid,	$2,028 52	
Other items,	17 19	
Balance June 30, 1905,	1,828 43	
	$3,874 14	$3 874 14

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

Assets.

Real estate,	$8,725 37
Steam plant,	4,181 99
Electric plant,	3,875 00
Electric lines,	7,180 51
Transformers,	952 25
Meters,	1,245 97
Arc lamps,	34 00
Due for light and power,	214 93
Fuel on hand,	199 35
Oil and waste on hand,	15 23
Other materials on hand,	137 54
Sundry accounts due the company,	8 27
Office furniture,	32 00
Cash on hand,	918 80
Total assets, as per books of the company,	$27,721 21

Liabilities.

Capital stock,	$15,000 00
Bonds issued,	12,000 00
Unpaid bills,	445 64
Interest accrued but not due,	180 00
Total liabilities, as per books of the company,	$27,625 64
Profit and loss balance,	95 57
	$27,721 21

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,991 18		
For distribution,	2 91		
management,	76 11		
taxes and incidentals,	252 94		
		$2,323 14	
Income from sale of light and power,			$3,064 14
Balance to profit and loss,		741 00	
		$3,064 14	$3,064 14

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$28 43	
Balance of manufacturing account,		$741 00
Rents,		103 00
Interest paid,	720 00	
Balance June 30, 1905,	95 57	
	$844 00	$844 00

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Storage battery,	$693 03
Water wheel,	100 00
Electric plant,	717 75
Electric lines,	1,112 66
Transformers,	216 37
Meters,	52 87
Due for light and power,	111 29
Incandescent lamps on hand,	13 67
Other materials on hand,	25 00
Sundry accounts due the company,	3 85
Cash on hand,	352 78
Total assets, as per books of the company,	$3,399 27

Liabilities.

Capital stock,	$2,000 00
Unpaid bills,	35 95
Total liabilities, as per books of the company,	$2,035 95
Profit and loss balance,	1,363 32
	$3,399 27

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$570 20		
management,	51 12		
taxes and incidentals,	35 27		
		$656 59	
Income from sale of light and power,			$800 44
other sources,			33 20
Balance to profit and loss,		177 05	
		$833 64	$833 64

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,165 22
Balance of manufacturing account,		177 05
Jobbing,		31 27
Other items,	$10 22	
Balance June 30, 1905,	1,363 32	
	$1,373 54	$1,373 54

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NANTUCKET GAS AND ELECTRIC COMPANY.

(Receiver's Return — April 30, 1905.)

ASSETS.

Cash on hand,	$4,280 95

LIABILITIES.

Profit and loss balance,	$4,280 95

MANUFACTURING ACCOUNT.

(To April 30, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,516 33		
For distribution,	77 29		
management,	774 14		
taxes and incidentals,	330 13		
		$3,697 89	
Operating expenses (electric):			
At station,	$4,773 83		
For distribution,	470 46		
management,	774 08		
taxes and incidentals,	487 94		
		6,506 31	
Income from sale of gas,			$5,033 95
sale of electric light and power,			5,603 35
Balance to profit and loss:			
Gas,		1,336 06	
Electric,			902 96
		$11,540 26	$11,540 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		$1,336 06
Balance of electric manufacturing account,	$902 96	
Sale under order of court,		26,000 00
Trustees of bondholders,	21,818 33	
Other items,	333 82	
Balance April 30, 1905,	4,280 95	
	$27,336 06	$27,336 06

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NATICK GAS LIGHT COMPANY.

Assets.

Real estate,	$15,006 74
Machinery and manufacturing appliances,	7,808 27
Street mains,	27,503 91
Meters,	6,725 30
Due for gas,	2,735 63
Gas coal on hand,	1,833 40
Coke on hand,	280 00
Tar on hand,	250 00
Enrichers on hand,	94 08
Other materials on hand,	125 00
Stoves on hand,	117 35
Sundry accounts due the company,	948 29
Office furniture,	171 81
Insurance and taxes,	67 52
Total assets, as per books of the company,	$63,667 30

Liabilities.

Capital stock,	$35,000 00
Notes payable,	4,300 00
Unpaid bills,	3,005 41
Amounts due from the company, not included above,	44 81
Total liabilities, as per books of the company,	$42,350 22
Profit and loss balance,	21,317 08
	$63,667 30

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$12,983 55		
For distribution,	1,142 58		
management,	2,106 14		
taxes and incidentals,	849 03		
		$17,081 30	
Income from sale of gas,			$17,021 06
residuals,			1,540 60
Balance to profit and loss,		1,480 36	
		$18,561 66	$18,561 66

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$20,909 10
Balance of manufacturing account,		1,480 36
Jobbing,		77 97
Premium on stock,		1,500 00
Interest paid,	$582 22	
Dividends declared,	1,100 00	
Other items,	968 13	
Balance June 30, 1905,	21,317 08	
	$23,967 43	$23,967 43

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NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

Assets.

Real estate (gas),	$254,481 56
Machinery and manufacturing appliances (gas),	143,777 04
Street mains (gas),	210,222 47
Meters (gas),	33,283 85
Due for gas,	16,147 83
Gas coal on hand,	3,711 38
Coke on hand,	800 00
Tar on hand,	822 00
Enrichers on hand,	546 21
Purifying materials on hand,	1,000 00
Other gas materials on hand,	12,234 51
Stoves on hand,	1,969 78
Gas fixtures on hand,	2,908 98
Real estate (electric),	56,581 03
Steam plant (electric),	37,645 56
Electric plant,	38,711 35
Electric lines,	160,440 01
Transformers,	1,244 53
Meters (electric),	15,094 43
Arc lamps,	5,023 67
Patent rights,	625 00
Due for electric light and power,	10,233 76
Fuel on hand (electric),	125 12
Carbons on hand,	231 34
Oil and waste on hand,	115 44
Incandescent lamps on hand,	2,962 69
Globes on hand,	97 27
Other electric materials on hand,	13,854 85
Motors on hand,	6,119 33
Horses, wagons, etc.,	1,990 00
Sundry accounts due the company,	22,736 89
Office furniture,	2,084 12
Cash on hand,	2,542 49
Notes receivable,	868 60
Investments,	49,915 94
Total assets, as per books of the company,	$1,111,149 03

Liabilities.

Capital stock,	$845,000 00
Notes payable,	18,200 00
Unpaid bills,	13,179 68
Deposits,	10,669 31
Unpaid dividends,	17,064 50
Interest accrued but not due,	79 00
Reserved fund,	10,000 00
Depreciation fund,	30,643 24
Amounts due from the company, not included above,	1,741 00
Total liabilities, as per books of the company,	$946,576 73
Profit and loss balance,	164,572 30
	$1,111,149 03

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Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$85,778 20		
For distribution,	7,984 92		
management,	6,948 98		
taxes and incidentals,	24,391 54		
gas bought,	256,142 09		
		$381,245 73	
Income from sale of gas,			$507,395 72
Balance to profit and loss,		126,149 99	
		$507,395 72	$507,395 72

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,533 71
Balance of manufacturing account,		126,149 99
Interest received,		7,399 08
Rents,		494 65
Interest paid,	$69,575 00	
Dividends declared,	60,000 00	
Liquidation account,	1,007,685 71	
Other items,	1,316 72	
Balance June 30, 1905,		1,000,000 00
	$1,138,577 43	$1,138,577 43

MAYNARD.

(See American Woolen Company.)

MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Real estate,	$33,908 14
Steam plant,	39,284 05
Electric plant,	25,609 11
Electric lines,	115,966 71
Transformers,	5,914 10
Meters,	4,150 92
Due for light and power,	4,167 94
Fuel on hand,	1,113 16
Oil and waste on hand,	12 20
Incandescent lamps on hand,	343 67
Other materials on hand,	236 43
Horses, wagons, etc.,	1,718 85
Sundry accounts due the company,	660 28
Office furniture,	57 50
Cash on hand,	96 60
Notes receivable,	750 00
Insurance,	171 50
Total assets, as per books of the company,	$234,161 16
Profit and loss balance,	29,421 13
	$263,582 29

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LIABILITIES.

Capital stock,	$60,000 00
Bonds issued,	60,000 00
Notes payable,	129,225 00
Unpaid bills,	3,835 79
Interest due but not paid,	8,000 00
Interest accrued but not due,	2,521 50
Total liabilities, as per books of the company,	$263,582 29

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$9,183 89		
For distribution,	4,144 57		
management,	858 08		
taxes and incidentals,	1,837 43		
		$16,023 97	
Income from sale of light and power,			$19,537 30
other sources,			80 00
Balance to profit and loss,		3,593 33	
		$19,617 30	$19,617 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$24,327 36	
Balance of manufacturing account,		$3,593 33
Other items of income,		649 12
Interest paid,	9,336 22	
Balance June 30, 1905,		29,421 13
	$33,663 58	$33,663 58

MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric lines,	$3,947 29
Transformers,	744 43
Due for light and power,	285 98
Fixtures on hand,	92 20
Cash on hand,	25 86
Total assets, as per books of the company,	$5,095 76
Profit and loss balance,	8,013 10
	$13,108 86

LIABILITIES.

Capital stock,	$12,000 00
Unpaid bills,	1,108 86
Total liabilities, as per books of the company,	$13,108 86

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$697 32		
For distribution,	527 92		
management,	71 53		
taxes and incidentals,	119 69		
current bought,	552 05		
		$1,968 51	
Income from sale of light and power,			$1,177 49
Balance to profit and loss,			791 02
		$1,968 51	$1,968 51

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$1,282 24	
Balance of manufacturing account,	791 02	
Other items of income,		$539 92
Interest paid,	5 95	
Depreciation,	6,435 00	
Other items,	38 81	
Balance June 30, 1905,		8,013 10
	$8,553 02	$8,553 02

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Electric plant,	$12,177 68
Electric lines,	43,519 21
Transformers,	4,187 29
Meters,	4,344 40
Arc lamps,	2,000 00
Due for light and power,	2,060 08
Carbons on hand,	33 77
Incandescent lamps on hand,	271 20
Globes on hand,	29 53
Sundry accounts due the company,	632 63
Office furniture,	48 62
Cash on hand,	189 65
Insurance,	141 92
Investments,	12,316 98
Total assets, as per books of the company,	$81,952 96

Liabilities,

Capital stock,	$40,000 00
Notes payable,	24,000 00
Unpaid bills,	563 06
Deposits,	10 00
Interest accrued but not due,	100 00
Reserved fund,	2,649 15
Amounts due from the company, not included above,	11,882 41
Total liabilities, as per books of the company,	$79,204 62
Profit and loss balance,	2,748 34
	$81,952 96

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$611 20		
For distribution,	2,249 21		
management,	3,239 33		
taxes and incidentals,	1,112 06		
current bought,	7,526 47		
		$14,738 27	
Income from sale of light and power,			$21,189 71
Balance to profit and loss,		6,451 44	
		$21,189 71	$21,189 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,641 96
Balance of manufacturing account,		6,451 44
Rents,		1,293 76
Interest paid,	$1,871 81	
Dividends declared,	2,400 00	
Reserve fund,	2,649 15	
Other items,	717 86	
Balance June 30, 1905,	2,748 34	
	$10,387 16	$10,387 16

MILFORD GAS LIGHT COMPANY.

Assets.

Real estate,	$3,450 00
Machinery and manufacturing appliances,	68,189 23
Street mains,	27,487 33
Meters,	3,358 38
Due for gas,	5,563 07
Gas coal on hand,	791 58
Coke on hand,	960 00
Tar on hand,	1,312 50
Enrichers on hand,	118 05
Purifying materials on hand,	59 10
Other materials on hand,	471 63
Stoves on hand,	291 22
Fixtures on hand,	47 48
Sundry accounts due the company,	307 97
Office furniture,	50 00
Cash on hand,	795 79
Total assets, as per books of the company,	$113,253 33

Liabilities.

Capital stock,	$72,300 00
Notes payable,	6,000 00
Unpaid bills,	411 42
Unpaid dividends,	1,807 50
Depreciation fund,	25,800 00
Total liabilities, as per books of the company,	$106,318 92
Profit and loss balance,	6,934 41
	$113,253 33

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$14,300 67		
For distribution,	575 47		
management,	304 39		
taxes and incidentals,	2,038 75		
		$17,219 28	
Income from sale of gas,			$21,500 33
residuals,			3,022 52
other sources,			31 28
Balance to profit and loss,		7,334 85	
		$24,554 13	$24,554 13

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$3,733 07
Balance of manufacturing account,		7,334 85
Interest paid,	$518 51	
Dividends declared,	3,615 00	
Balance June 30, 1905,	6,934 41	
	$11,067 92	$11,067 92

MILLBURY ELECTRIC COMPANY.

Assets.

Real estate,	$4,596 28
Steam plant,	9,147 37
Electric plant,	7,382 76
Electric lines,	22,430 88
Transformers,	2,408 11
Meters,	1,747 35
Arc lamps,	2,938 82
Due for light and power,	1,058 06
Carbons on hand,	44 90
Oil and waste on hand,	1 50
Incandescent lamps on hand,	207 99
Globes on hand,	34 43
Other materials on hand,	276 47
Fixtures on hand,	173 33
Office furniture,	83 27
Cash on hand,	184 90
Insurance,	50 00
Total assets, as per books of the company,	$52,766 42

Liabilities.

Capital stock,	$17,000 00
Bonds issued,	16,000 00
Notes payable,	17,000 00
Unpaid bills,	612 99
Interest accrued but not due,	325 00
Total liabilities, as per books of the company,	$50,937 99
Profit and loss balance,	1,828 43
	$52,766 42

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MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$1 20		
For distribution,	1,297 88		
management,	402 60		
taxes and incidentals,	403 18		
current bought,	3,054 48		
		$5,159 34	
Income from sale of light and power,			$7,390 16
other sources,			95 99
Balance to profit and loss,		2,326 81	
		$7,486 15	$7,486 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,444 66
Balance of manufacturing account,		2,326 81
Jobbing,		102 67
Interest paid,	$2,028 52	
Other items,	17 19	
Balance June 30, 1905,	1,828 43	
	$3,874 14	$3 874 14

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Real estate,	$8,725 37
Steam plant,	4,181 99
Electric plant,	3,875 00
Electric lines,	7,180 51
Transformers,	952 25
Meters,	1,245 97
Arc lamps,	34 00
Due for light and power,	214 93
Fuel on hand,	199 35
Oil and waste on hand,	15 23
Other materials on hand,	137 54
Sundry accounts due the company,	8 27
Office furniture,	32 00
Cash on hand,	918 80
Total assets, as per books of the company,	$27,721 21

LIABILITIES.

Capital stock,	$15,000 00
Bonds issued,	12,000 00
Unpaid bills,	445 64
Interest accrued but not due,	180 00
Total liabilities, as per books of the company,	$27,625 64
Profit and loss balance,	95 57
	$27,721 21

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$1,991 18		
For distribution,	2 91		
management,	76 11		
taxes and incidentals,	252 94		
		$2,323 14	
Income from sale of light and power,			$3,064 14
Balance to profit and loss,		741 00	
		$3,064 14	$3,064 14

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$28 43	
Balance of manufacturing account,		$741 00
Rents,		103 00
Interest paid,	720 00	
Balance June 30, 1905,	95 57	
	$844 00	$844 00

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Storage battery,	$693 03
Water wheel,	100 00
Electric plant,	717 75
Electric lines,	1,112 66
Transformers,	216 37
Meters,	52 87
Due for light and power,	111 29
Incandescent lamps on hand,	13 67
Other materials on hand,	25 00
Sundry accounts due the company,	3 85
Cash on hand,	352 78
Total assets, as per books of the company,	$3,399 27

Liabilities.

Capital stock,	$2,000 00
Unpaid bills,	35 95
Total liabilities, as per books of the company,	$2,035 95
Profit and loss balance,	1,363 32
	$3,399 27

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$570 20		
management,	51 12		
taxes and incidentals,	35 27		
		$656 59	
Income from sale of light and power,			$800 44
other sources,			33 20
Balance to profit and loss,		177 05	
		$833 64	$833 64

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$1,165 22
Balance of manufacturing account,		177 05
Jobbing,		31 27
Other items,	$10 22	
Balance June 30, 1905,	1,363 32	
	$1,373 54	$1,373 54

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NANTUCKET GAS AND ELECTRIC COMPANY.

(Receiver's Return — April 30, 1905.)

ASSETS.

Cash on hand,	$4,280 95

LIABILITIES.

Profit and loss balance,	$4,280 95

MANUFACTURING ACCOUNT.

(To April 30, 1905.)

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,516 33		
For distribution,	77 29		
management,	774 14		
taxes and incidentals,	330 13		
		$3,697 89	
Operating expenses (electric):			
At station,	$4,773 83		
For distribution,	470 46		
management,	774 08		
taxes and incidentals,	487 94		
		6,506 31	
Income from sale of gas,			$5,033 95
sale of electric light and power,			5,603 35
Balance to profit and loss:			
Gas,		1,336 06	
Electric,			902 96
		$11,540 26	$11,540 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		$1,336 06
Balance of electric manufacturing account,	$902 96	
Sale under order of court,		26,000 00
Trustees of bondholders,	21,818 33	
Other items,	333 82	
Balance April 30, 1905,	4,280 95	
	$27,336 06	$27,336 06

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NATICK GAS LIGHT COMPANY.

Assets.

Real estate,	$15,006 74
Machinery and manufacturing appliances,	7,808 27
Street mains,	27,503 91
Meters,	6,725 30
Due for gas,	2,735 63
Gas coal on hand,	1,833 40
Coke on hand,	280 00
Tar on hand,	250 00
Enrichers on hand,	94 08
Other materials on hand,	125 00
Stoves on hand,	117 35
Sundry accounts due the company,	948 29
Office furniture,	171 81
Insurance and taxes,	67 52
Total assets, as per books of the company,	$63,667 30

Liabilities.

Capital stock,	$35,000 00
Notes payable,	4,300 00
Unpaid bills,	3,005 41
Amounts due from the company, not included above,	44 81
Total liabilities, as per books of the company,	$42,350 22
Profit and loss balance,	21,317 08
	$63,667 30

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$12,983 55		
For distribution,	1,142 58		
management,	2,106 14		
taxes and incidentals,	849 03		
		$17,081 30	
Income from sale of gas,			$17,021 06
residuals,			1,540 60
Balance to profit and loss,		1,480 36	
		$18,561 66	$18,561 66

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$20,909 10
Balance of manufacturing account,		1,480 36
Jobbing,		77 97
Premium on stock,		1,500 00
Interest paid,	$582 22	
Dividends declared,	1,100 00	
Other items,	968 13	
Balance June 30, 1905,	21,317 08	
	$23,967 43	$23,967 43

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NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

Assets.

Real estate (gas),	$254,481 56
Machinery and manufacturing appliances (gas),	143,777 04
Street mains (gas),	210,222 47
Meters (gas),	33,283 85
Due for gas,	16,147 83
Gas coal on hand,	3,711 38
Coke on hand,	800 00
Tar on hand,	822 00
Enrichers on hand,	546 21
Purifying materials on hand,	1,000 00
Other gas materials on hand,	12,234 51
Stoves on hand,	1,969 78
Gas fixtures on hand,	2,908 98
Real estate (electric),	56,581 03
Steam plant (electric),	37,645 56
Electric plant,	38,711 35
Electric lines,	160,440 01
Transformers,	1,244 53
Meters (electric),	15,094 43
Arc lamps,	5,023 67
Patent rights,	625 00
Due for electric light and power,	10,233 76
Fuel on hand (electric),	125 12
Carbons on hand,	231 34
Oil and waste on hand,	115 44
Incandescent lamps on hand,	2,962 69
Globes on hand,	97 27
Other electric materials on hand,	13,854 85
Motors on hand,	6,119 33
Horses, wagons, etc.,	1,990 00
Sundry accounts due the company,	22,736 89
Office furniture,	2,084 12
Cash on hand,	2,542 49
Notes receivable,	868 60
Investments,	49,915 94
Total assets, as per books of the company,	$1,111,149 03

Liabilities.

Capital stock,	$845,000 00
Notes payable,	18,200 00
Unpaid bills,	13,179 68
Deposits,	10,669 31
Unpaid dividends,	17,064 50
Interest accrued but not due,	79 00
Reserved fund,	10,000 00
Depreciation fund,	30,643 24
Amounts due from the company, not included above,	1,741 00
Total liabilities, as per books of the company,	$946,576 73
Profit and loss balance,	164,572 30
	$1,111,149 03

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Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$78,702 30		
For distribution,	40,290 44		
management,	12,608 28		
taxes and incidentals,	15,332 01		
		$146,933 03	
Operating expenses (electric):			
At station,	$28,826 08		
For distribution,	14,891 06		
management,	8,836 05		
taxes and incidentals,	11,401 61		
		63,954 80	
Income from sale of gas,			$196,122 21
residuals,			29,466 98
other sources (gas),			15,177 51
sale of electric light and power,			130,988 54
other sources (electric),			1,917 96
Balance to profit and loss:			
Gas,		93,833 67	
Electric,		68,951 70	
		$373,673 20	$373,673 20

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$77,973 01
Balance of gas manufacturing account,		93,833 67
Balance of electric manufacturing account,		68,951 70
Rents,		731 74
Other items of income,		2,756 48
Interest paid,	$2,320 57	
Dividends declared,	76,050 00	
Other items,	1,303 73	
Balance June 30, 1905,	164,572 30	
	$244,246 60	$244,246 60

NEWBURYPORT GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$3,132 43
Machinery and manufacturing appliances (gas),	76,339 81
Street mains (gas),	23,719 79
Meters (gas),	4,585 38
Due for gas,	6,275 25
Gas coal on hand,	5,007 60
Coke on hand,	360 00
Tar on hand,	570 00
Enrichers on hand,	37 50
Purifying materials on hand,	110 50
Other gas materials on hand,	721 80
Stoves on hand,	828 18
Real estate (electric),	35,111 38
Steam plant (electric),	45,659 68

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Electric plant,	$26,163 12
Electric lines,	20,599 75
Transformers,	4,125 57
Meters (electric),	3,409 13
Arc lamps,	11,216 83
Due for electric light and power,	3,162 50
Fuel on hand (electric),	49 20
Carbons on hand,	60 50
Oil and waste on hand,	63 00
Incandescent lamps on hand,	39 12
Globes on hand,	8 20
Other electric materials on hand,	195 00
Electric fixtures on hand,	50 00
Horses, wagons, etc.,	440 00
Sundry accounts due the company,	1,642 28
Office furniture,	1,183 48
Cash on hand,	641 10
Notes receivable,	75 00
Works improvement,	18,782 80
Total assets, as per books of the company,	$294,365 88

LIABILITIES.

Capital stock,	$140,000 00
Notes payable,	128,500 00
Unpaid bills,	4,254 27
Deposits,	530 00
Unpaid dividends,	245 25
Interest accrued but not due,	300 00
Total liabilities, as per books of the company,	$273,829 52
Profit and loss balance,	20,536 36
	$294,365 88

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$22,437 98		
For distribution,	3,132 42		
management,	3,275 02		
taxes and incidentals,	2,463 64		
		$31,309 06	
Operating expenses (electric):			
At station,	$12,246 47		
For distribution,	2,912 23		
management,	2,719 39		
taxes and incidentals,	2,251 73		
		20,129 82	
Income from sale of gas,			$33,709 22
residuals,			5,356 15
sale of electric light and power,			25,982 79
other sources (electric),			873 60
Balance to profit and loss:			
Gas,		7,756 31	
Electric,		6,726 57	
		$65,921 76	$65,921 76

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$19,080 87
Balance of gas manufacturing account,		7,756 31
Balance of electric manufacturing account,		6,726 57
Rents,		100 35
Other items of income,		741 00
Interest paid,	$5,655 71	
Dividends declared,	8,050 00	
Other items,	163 03	
Balance June 30, 1905,	20,536 36	
	$34,405 10	$34,405 10

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$99,885 78
Machinery and manufacturing appliances (gas),	96,141 84
Street mains (gas),	227,026 63
Meters (gas),	25,473 30
Due for gas,	26,502 60
Gas coal on hand,	3,276 39
Tar on hand,	700 00
Other gas materials on hand,	8,233 21
Stoves on hand,	2,556 88
Gas fixtures on hand,	1,506 43
Real estate (electric),	35,442 82
Steam plant (electric),	48,219 71
Electric plant,	72,677 88
Electric lines,	80,989 20
Transformers,	16,474 28
Meters (electric),	25,673 43
Arc lamps,	4,331 02
Due for electric light and power,	7,677 61
Fuel on hand (electric),	732 56
Carbons on hand,	177 09
Oil and waste on hand,	82 56
Incandescent lamps on hand,	2,058 54
Globes on hand,	18 41
Other electric materials on hand,	2,251 40
Motors on hand,	410 56
Horses, wagons, etc.,	6,110 65
Sundry accounts due the company,	19,740 82
Office furniture,	1,358 14
Cash on hand,	3,844 94
Notes receivable,	42 95
Investments,	12,132 77
Total assets, as per books of the company,	$831,750 40

Liabilities.

Capital stock,	$300,000 00
Notes payable,	160,000 00
Unpaid bills,	43,417 36
Deposits,	5,657 43

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Unpaid dividends,	$92 00
Interest accrued but not due,	1,800 00
Amounts due from the company, not included above,	7,508 00
Total liabilities, as per books of the company,	$518,474 79
Profit and loss balance,	313,275 61
	$831,750 40

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$65,019 82		
For distribution,	34,040 49		
management,	11,143 98		
taxes and incidentals,	9,373 90		
gas bought,	36,331 50	$155,909 69	
Operating expenses (electric):			
At station,	$31,682 77		
For distribution,	39,284 05		
management,	5,271 97		
taxes and incidentals,	7,047 52	83,286 31	
Income from sale of gas,			$179,878 41
residuals,			27,494 25
other sources (gas),			146 82
sale of electric light and power,			102,950 87
other sources (electric),			15 00
Balance to profit and loss:			
Gas,		51,609 79	
Electric,		19,679 56	
		$310,485 35	$310,485 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$273,930 71
Balance of gas manufacturing account,		51,609 79
Balance of electric manufacturing account,		19,679 56
Interest received,		588 14
Rents,		1,907 02
Other items of income,		2,902 42
Interest paid,	$13,260 22	
Dividends declared,	24,000 00	
Other items,	81 81	
Balance June 30, 1905,	313,275 61	
	$350,617 64	$350,617 64

NILES (W. J.) ESTATE, TRUSTEES OF.

(Boston.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$3,547 71		
For distribution,	418 66	$3,966 37	
Income from sale of electric light and power,			$6,642 13
other sources,			238 53
Balance to profit and loss,		2,914 29	
		$6,880 66	$6,880 66

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NORTH ADAMS GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$38,000 00
Machinery and manufacturing appliances (gas),	82,000 00
Street mains (gas),	72,000 00
Meters (gas),	14,918 30
Due for gas,	7,930 02
Tar on hand,	738 61
Enrichers on hand,	181 60
Purifying materials on hand,	900 00
Other gas materials on hand,	1,420 07
Stoves and gas fixtures on hand,	1,736 08
Real estate (electric),	15,000 00
Steam plant (electric),	60,000 00
Electric plant,	45,000 00
Electric lines,	33,000 00
Transformers,	13,714 00
Meters (electric),	19,026 00
Arc lamps,	9,376 00
Due for electric light and power,	10,186 08
Fuel on hand (electric),	736 60
Carbons on hand,	153 40
Incandescent lamps on hand,	8,500 00
Electric fixtures on hand,	29 15
Horses, wagons, etc.,	4,000 00
Sundry accounts due the company,	603 89
Office furniture,	1,700 00
Cash on hand,	1,357 54
Investments,	1,000 00
Total assets, as per books of the company,	$443,277 54

Liabilities.

Capital stock,	$100,000 00
Notes payable,	167,000 00
Deposits,	955 50
Total liabilities, as per books of the company,	$267,955 50
Profit and loss balance,	175,322 04
	$443,277 54

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$47,994 86		
For distribution,	6,971 88		
management,	4,983 25		
taxes and incidentals,	2,898 64		
		$62,848 63	
Operating expenses (electric):			
At station,	$45,016 74		
For distribution,	15,307 46		
management,	6,090 62		
taxes and incidentals,	3,576 53		
		69,991 35	

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	Dr.	Cr.
Income from sale of gas,		$59,447 66
residuals,		20,575 12
sale of electric light and power,		90,881 82
Balance to profit and loss:		
Gas,	$17,174 15	
Electric,	20,890 47	
	$170,904 60	$170,904 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$162,792 17
Balance of gas manufacturing account,		17,174 15
Balance of electric manufacturing account,		20,890 47
Interest received,		10 87
Interest paid,	$8,097 27	
Dividends declared,	8,000 00	
Depreciation,	9,151 20	
Other items,	297 15	
Balance June 30, 1905,	175,322 04	
	$200,867 66	$200,867 66

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	$33,000 00
Steam plant,	29,553 28
Electric plant,	32,041 35
Electric lines,	32,572 20
Transformers,	8,027 55
Meters,	8,590 00
Arc lamps,	5,052 69
Due for light and power,	4,371 55
Fuel on hand,	303 75
Carbons on hand,	81 45
Oil and waste on hand,	18 00
Incandescent lamps on hand,	537 50
Globes on hand,	21 20
Other materials on hand,	216 00
Fixtures on hand,	341 13
Horses, wagons, etc.,	575 40
Sundry accounts due the company,	803 11
Cash on hand,	10,613 17
Investments,	7,000 00
Total assets, as per books of the company,	$173,719 33

LIABILITIES.

Capital stock,	$117,400 00
Unpaid bills,	1,906 98
Total liabilities, as per books of the company,	$119,306 98
Profit and loss balance,	54,412 35
	$173,719 33

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$16,326 68		
For distribution,	6,240 09		
management,	2,911 66		
taxes and incidentals,	2,704 39		
		$28,182 82	
Income from sale of light and power,			$52,438 67
Balance to profit and loss,		24,255 85	
		$52,438 67	$52,438 67

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$38,680 94
Balance of manufacturing account,		24,255 85
Rents,		434 20
Jobbing,		524 03
Interest paid,	$90 67	
Dividends declared,	9,392 00	
Balance June 30, 1905,	54,412 35	
	$63,895 02	$63,895 02

NORTHAMPTON GAS LIGHT COMPANY.

Assets.

Real estate,	$61,980 00
Machinery and manufacturing appliances,	6,000 00
Street mains,	30,500 00
Meters,	7,288 41
Due for gas,	4,070 79
Gas coal on hand,	1,668 70
Coke on hand,	900 00
Tar on hand,	700 00
Enrichers on hand,	276 89
Purifying materials on hand,	240 00
Other materials on hand,	7,174 82
Stoves on hand,	1,074 38
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	6,151 32
Cash on hand,	7,467 48
Investments,	1,000 00
Total assets, as per books of the company,	$136,742 79

Liabilities.

Capital stock,	$100,000 00
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	$101,000 00
Profit and loss balance,	35,742 79
	$136,742 79

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$32,721 40		
For distribution,	6,116 63		
management,	5,382 57		
taxes and incidentals,	2,427 88		
		$46,648 48	
Income from sale of gas,			$49,889 59
residuals,			10,293 00
other sources,			1 80
Balance to profit and loss,		13,535 91	
		$60,184 39	$60,184 39

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$28,462 59
Balance of manufacturing account,		13,535 91
Interest received,		253 01
Rents,		290 50
Premium on new stock,		5,000 00
Dividends declared,	$10,000 00	
Depreciation,	1,799 22	
Balance June 30, 1905,	35,742 79	
	$47,542 01	$47,542 01

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

Assets.

Real estate,	$27,500 00
Machinery and manufacturing appliances,	4,550 02
Street mains,	17,240 87
Meters,	2,277 13
Due for gas,	2,109 77
Gas coal on hand,	5,026 85
Coke on hand,	167 74
Tar on hand,	268 00
Enrichers on hand,	209 70
Purifying materials on hand,	130 31
Other materials on hand,	384 27
Stoves on hand,	188 05
Fixtures on hand,	45 17
Sundry accounts due the company,	455 65
Office furniture,	186 59
Cash on hand,	14,527 49
Total assets, as per books of the company,	$75,267 61

Liabilities.

Capital stock,	$68,100 00
Unpaid dividends,	2,724 00
Total liabilities, as per books of the company,	$70,824 00
Profit and loss balance,	4,443 61
	$75,267 61

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$16,196 28		
For distribution,	1,082 77		
management,	2,951 30		
taxes and incidentals,	2,036 25		
		$22,266 60	
Income from sale of gas,			$26,604 42
residuals,			3,766 97
other sources,			130 00
Balance to profit and loss,		8,234 79	
		$30,501 39	$30,501 39

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,021 79
Balance of manufacturing account,		8,234 79
Interest received,		211 39
Rents,		109 50
Jobbing,		228 41
Other items of income,		4 38
Dividends declared,	$5,448 00	
Depreciation,	918 65	
Balance June 30, 1905,	4,443 61	
	$10,810 26	$10,810 26

NORTHFIELD ACETYLENE GAS LIGHT COMPANY.

(Estate of J. A. Williams, Owner.)

Assets.

Real estate,	$629 49
Machinery and manufacturing appliances,	1,042 59
Street mains,	1,395 10
Meters,	187 18
Other materials on hand,	73 80
Cash on hand,	56 23
Total assets, as per books of the company,	$3,384 39

Liabilities.

Capital stock,	$3,254 36
Total liabilities, as per books of the company,	$3,254 36
Profit and loss balance,	130 03
	$3,384 39

Manufacturing Account.

(From July 14, 1904.)

		Dr.	Cr.
Operating expenses:			
At works,	$511 50		
For management,	6 43		
taxes and incidentals,	39 82		
		$557 75	
Income from sale of gas,			$687 78
Balance to profit and loss,		130 03	
		$687 78	$687 78

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		$130 03
Balance June 30, 1905,	$130 03	
	$130 03	$130 03

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	$19,084 29
Machinery and manufacturing appliances and street mains,	38,334 27
Street light plant,	3,046 65
Meters,	3,044 47
Due for gas,	2,028 70
Gas coal on hand,	469 00
Purifying materials on hand,	15 00
Stoves on hand,	76 00
Sundry accounts due the company,	24 00
Cash on hand,	1,451 57
Total assets, as per books of the company,	$67,573 95

LIABILITIES.

Capital stock,	$12,000 00
Notes payable,	36,058 44
Total liabilities, as per books of the company,	$48,058 44
Profit and loss balance,	19,515 51
	$67,573 95

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$12,171 79		
For distribution,	4,278 58		
management,	7 57		
taxes and incidentals,	692 92		
		$17,150 86	
Income from sale of gas,			$17,537 14
residuals,			1,521 50
other sources,			1,595 00
Balance to profit and loss,		3,502 78	
		$20,653 64	$20,653 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$18,436 66
Balance of manufacturing account,		3,502 78
Jobbing,		23 15
Interest paid,	$2,447 08	
Balance June 30, 1905,	19,515 51	
	$21,962 59	$21,962 59

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$50,987 59
Steam plant,	3,177 22
Electric plant,	4,367 67

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Electric lines,	$17,631 22
Transformers,	4,996 67
Meters,	3,611 41
Arc lamps,	1,413 97
Due for light and power,	907 57
Fuel on hand,	15 00
Carbons on hand,	18 59
Oil and waste on hand,	24 34
Incandescent lamps on hand,	362 11
Globes on hand,	11 16
Other materials on hand,	939 12
Fixtures on hand,	675 52
Horses, wagons, etc.,	394 85
Sundry accounts due the company,	238 72
Office furniture,	196 42
Cash on hand,	399 98
Investments,	3,000 00
Total assets, as per books of the company,	$93,369 13

LIABILITIES.

Capital stock,	$45,000 00
Bonds issued,	40,000 00
Notes payable,	1,800 00
Unpaid bills,	419 15
Deposits,	3 00
Interest accrued but not due,	1,000 00
Total liabilities, as per books of the company,	$88,222 15
Profit and loss balance,	5,146 98
	$93,369 13

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$2,619 68		
For distribution,	1,986 36		
management,	1,883 62		
taxes and incidentals,	832 98		
		$7,322 64	
Income from sale of light and power,			$12,779 11
Balance to profit and loss,		5,456 47	
		$12,779 11	$12,779 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$9,684 32
Balance of manufacturing account,		5,456 47
Interest received,		11 00
Rents,		209 47
Jobbing,		113 15
Interest paid,	$2,519 00	
Dividends declared,	1,800 00	
Depreciation,	6,000 00	
Other items,	8 43	
Balance June 30, 1905,	5,146 98	
	$15,474 41	$15,474 41

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GAS WORKS OF THE OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$14,103 26		
For management,	542 00		
taxes and incidentals,	461 99		
		$15,107 25	
Income from sale of gas,			$9,974 99
residuals,			995 00
Balance to profit and loss,			4,137 26
		$15,107 25	$15,107 25

PALMER.

(See CENTRAL MASSACHUSETTS ELECTRIC COMPANY.)

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Street mains,	$5,000 00
Meters,	2,494 50
Due for gas,	1,542 67
Stoves on hand,	510 50
Fixtures on hand,	100 00
Office furniture,	100 00
Cash on hand,	229 50
Total assets, as per books of the company,	$9,977 17
Profit and loss balance,	2,209 09
	$12,186 26

LIABILITIES.

Capital stock,	$10,000 00
Unpaid bills,	2,186 26
Total liabilities, as per books of the company,	$12,186 26

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$114 00		
For distribution,	588 25		
management,	672 98		
taxes and incidentals,	1,916 45		
gas bought,	2,075 31		
		$5,366 99	
Income from sale of gas,			$6,047 78
Balance to profit and loss,		680 79	
		$6,047 78	$6,047 78

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$17,589 13
Balance of manufacturing account,		680 79
Bonds cancelled by foreclosure,		45,000 00
Other items of income,		5,000 00
Depreciation,	$68,604 01	
Other items,	1,875 00	
Balance June 30, 1905,		2,209 09
	$70,479 01	$70,479 01

PITTSFIELD COAL GAS COMPANY.

Assets.

Real estate,	$48,000 00
Machinery and manufacturing appliances,	96,033 81
Street mains,	103,770 09
Meters,	17,322 95
Due for gas,	8,133 82
Gas coal on hand,	2,588 35
Coke on hand,	1,433 21
Tar on hand,	510 14
Enrichers on hand,	466 15
Purifying materials on hand,	258 40
Other materials on hand,	14,550 12
Stoves on hand,	2,385 32
Fixtures on hand,	2,846 62
Horses, wagons, etc.,	1,107 50
Sundry accounts due the company,	5,406 83
Cash on hand,	877 47
Investments,	2,450 00
Total assets, as per books of the company,	$308,140 78

Liabilities.

Capital stock,	$190,000 00
Notes payable,	106,000 00
Unpaid bills,	70 78
Deposits,	70 00
Total liabilities, as per books of the company,	$296,140 78
Profit and loss balance,	12,000 00
	$308,140 78

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$37,102 00		
For distribution,	6,955 38		
management,	9,190 90		
taxes and incidentals,	6,159 28		
		$59,407 56	
Income from sale of gas,			$76,962 90
residuals,			6,623 36
Balance to profit and loss,		24,178 70	
		$83,586 26	$83,586 26

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$35,201 90
Balance of manufacturing account,		24,178 70
Rents,		411 50
Interest paid,	$4,958 96	
Dividends declared,	11,400 00	
Depreciation,	27,274 08	
Other items,	4,159 06	
Balance June 30, 1905,	12,000 00	
	$59,792 10	$59,792 10

PITTSFIELD ELECTRIC COMPANY.

Assets.

Real estate,	$61,609 05
Steam plant,	54,350 33
Electric plant,	41,204 00
Electric lines,	67,496 99
Transformers,	20,511 38
Meters,	21,912 84
Arc lamps,	11,676 99
Steam heating plant,	32,224 53
Due for light and power,	9,885 96
Fuel on hand,	3,195 25
Oil and waste on hand,	158 49
Incandescent lamps on hand,	6,512 26
Other materials on hand,	7,064 27
Motors on hand,	4,818 60
Fixtures on hand,	3,189 96
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	5,409 57
Office furniture,	2,286 53
Cash on hand,	2,938 30
Total assets, as per books of the company,	$356,745 30

Liabilities.

Capital stock,	$150,000 00
Bonds issued,	100,000 00
Notes payable,	69,901 83
Unpaid bills,	7,216 27
Deposits,	270 50
Interest accrued but not due,	947 74
Reserved fund,	7,595 29
Total liabilities, as per books of the company,	$335,931 63
Profit and loss balance,	20,813 67
	$356,745 30

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$54,457 61		
For distribution,	19,244 89		
management,	8,635 12		
taxes and incidentals,	8,455 22		
current bought,	1,264 24		
		$92,057 08	

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NORTH ADAMS GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$38,000 00
Machinery and manufacturing appliances (gas),	82,000 00
Street mains (gas),	72,000 00
Meters (gas),	14,918 50
Due for gas,	7,930 02
Tar on hand,	738 61
Enrichers on hand,	181 60
Purifying materials on hand,	900 00
Other gas materials on hand,	1,490 07
Stoves and gas fixtures on hand,	1,736 08
Real estate (electric),	15,000 00
Steam plant (electric),	60,000 00
Electric plant,	45,000 00
Electric lines,	33,000 00
Transformers,	13,714 00
Meters (electric),	19,026 00
Arc lamps,	9,376 00
Due for electric light and power,	10,186 08
Fuel on hand (electric),	736 60
Carbons on hand,	153 40
Incandescent lamps on hand,	8,500 00
Electric fixtures on hand,	29 15
Horses, wagons, etc.,	4,000 00
Sundry accounts due the company,	603 89
Office furniture,	1,700 00
Cash on hand,	1,357 54
Investments,	1,000 00
Total assets, as per books of the company,	$443,277 54

Liabilities.

Capital stock,	$100,000 00
Notes payable,	167,000 00
Deposits,	955 50
Total liabilities, as per books of the company,	$267,955 50
Profit and loss balance,	175,322 04
	$443,277 54

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$47,994 86		
For distribution,	6,971 88		
management,	4,983 25		
taxes and incidentals,	2,898 64		
		$62,848 63	
Operating expenses (electric):			
At station,	$45,016 74		
For distribution,	15,307 46		
management,	6,090 62		
taxes and incidentals,	3,576 53		
		69,991 35	

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	Dr.	Cr.
Income from sale of gas,		$59,447 66
residuals,		20,575 12
sale of electric light and power,		90,881 82
Balance to profit and loss:		
Gas,	$17,174 15	
Electric,	20,890 47	
	$170,904 60	$170,904 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$162,792 17
Balance of gas manufacturing account,		17,174 15
Balance of electric manufacturing account,		20,890 47
Interest received,		10 87
Interest paid,	$8,097 27	
Dividends declared,	8,000 00	
Depreciation,	9,151 20	
Other items,	297 15	
Balance June 30, 1905,	175,322 04	
	$200,867 66	$200,867 66

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	$33,000 00
Steam plant,	29,553 28
Electric plant,	32,041 35
Electric lines,	32,572 20
Transformers,	8,027 55
Meters,	8,590 00
Arc lamps,	5,052 69
Due for light and power,	4,371 55
Fuel on hand,	303 75
Carbons on hand,	81 45
Oil and waste on hand,	18 00
Incandescent lamps on hand,	537 50
Globes on hand,	21 20
Other materials on hand,	216 00
Fixtures on hand,	341 13
Horses, wagons, etc.,	575 40
Sundry accounts due the company,	803 11
Cash on hand,	10,613 17
Investments,	7,000 00
Total assets, as per books of the company,	$173,719 33

LIABILITIES.

Capital stock,	$117,400 00
Unpaid bills,	1,906 98
Total liabilities, as per books of the company,	$119,306 98
Profit and loss balance,	54,412 35
	$173,719 33

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$16,326 68		
For distribution,	6,240 09		
management,	2,911 66		
taxes and incidentals,	2,704 39		
		$28,182 82	
Income from sale of light and power,			$52,438 67
Balance to profit and loss,		24,255 85	
		$52,438 67	$52,438 67

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$38,680 94
Balance of manufacturing account,		24,255 85
Rents,		434 20
Jobbing,		524 03
Interest paid,	$90 67	
Dividends declared,	9,392 00	
Balance June 30, 1905,	54,412 35	
	$63,895 02	$63,895 02

NORTHAMPTON GAS LIGHT COMPANY.

Assets.

Real estate,	$61,980 00
Machinery and manufacturing appliances,	6,000 00
Street mains,	30,500 00
Meters,	7,288 41
Due for gas,	4,070 79
Gas coal on hand,	1,668 70
Coke on hand,	900 00
Tar on hand,	700 00
Enrichers on hand,	276 89
Purifying materials on hand,	240 00
Other materials on hand,	7,174 82
Stoves on hand,	1,074 38
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	6,151 32
Cash on hand,	7,467 48
Investments,	1,000 00
Total assets, as per books of the company,	$136,742 79

Liabilities.

Capital stock,	$100,000 00
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	$101,000 00
Profit and loss balance,	35,742 79
	$136,742 79

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$32,721 40		
For distribution,	6,116 63		
management,	5,382 57		
taxes and incidentals,	2,427 88		
		$46,648 48	
Income from sale of gas,			$49,889 59
residuals,			10,293 00
other sources,			1 80
Balance to profit and loss,		13,535 91	
		$60,184 39	$60,184 39

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$28,462 59
Balance of manufacturing account,		13,535 91
Interest received,		253 01
Rents,		290 50
Premium on new stock,		5,000 00
Dividends declared,	$10,000 00	
Depreciation,	1,799 22	
Balance June 30, 1905,	35,742 79	
	$47,542 01	$47,542 01

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

Assets.

Real estate,	$27,500 00
Machinery and manufacturing appliances,	4,550 02
Street mains,	17,240 87
Meters,	2,277 13
Due for gas,	2,109 77
Gas coal on hand,	5,026 85
Coke on hand,	167 74
Tar on hand,	268 00
Enrichers on hand,	209 70
Purifying materials on hand,	130 31
Other materials on hand,	384 27
Stoves on hand,	188 05
Fixtures on hand,	45 17
Sundry accounts due the company,	455 65
Office furniture,	186 59
Cash on hand,	14,527 49
Total assets, as per books of the company,	$75,267 61

Liabilities.

Capital stock,	$68,100 00
Unpaid dividends,	2,724 00
Total liabilities, as per books of the company,	$70,824 00
Profit and loss balance,	4,443 61
	$75,267 61

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$16,196 28		
For distribution,	1,082 77		
management,	2,951 30		
taxes and incidentals,	2,036 25		
		$22,266 60	
Income from sale of gas,			$26,604 42
residuals,			3,766 97
other sources,			130 00
Balance to profit and loss,		8,234 79	
		$30,501 39	$30,501 39

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$2,021 79
Balance of manufacturing account,		8,234 79
Interest received,		211 39
Rents,		109 50
Jobbing,		228 41
Other items of income,		4 38
Dividends declared,	$5,448 00	
Depreciation,	918 65	
Balance June 30, 1905,	4,443 61	
	$10,810 26	$10,810 26

NORTHFIELD ACETYLENE GAS LIGHT COMPANY.

(Estate of J. A. Williams, Owner.)

Assets.

Real estate,	$629 49
Machinery and manufacturing appliances,	1,042 59
Street mains,	1,395 10
Meters,	187 18
Other materials on hand,	73 80
Cash on hand,	56 23
Total assets, as per books of the company,	$3,384 39

Liabilities.

Capital stock,	$3,254 36
Total liabilities, as per books of the company,	$3,254 36
Profit and loss balance,	130 03
	$3,384 39

Manufacturing Account.

(From July 14, 1904.)

		Dr.	Cr.
Operating expenses:			
At works,	$511 50		
For management,	6 43		
taxes and incidentals,	39 82		
		$557 75	
Income from sale of gas,			$687 78
Balance to profit and loss,		130 03	
		$687 78	$687 78

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Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,		$130 03
Balance June 30, 1905,	$130 03	
	$130 03	$130 03

NORWOOD GAS LIGHT COMPANY.

Assets.

Real estate,	$19,084 29
Machinery and manufacturing appliances and street mains,	38,334 27
Street light plant,	3,046 65
Meters,	3,044 47
Due for gas,	2,028 70
Gas coal on hand,	469 00
Purifying materials on hand,	15 00
Stoves on hand,	76 00
Sundry accounts due the company,	24 00
Cash on hand,	1,451 57
Total assets, as per books of the company,	$67,573 95

Liabilities.

Capital stock,	$12,000 00
Notes payable,	36,058 44
Total liabilities, as per books of the company,	$48,058 44
Profit and loss balance,	19,515 51
	$67,573 95

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$12,171 79		
For distribution,	4,278 58		
management,	7 57		
taxes and incidentals,	692 92		
		$17,150 86	
Income from sale of gas,			$17,537 14
residuals,			1,521 50
other sources,			1,595 00
Balance to profit and loss,		3,502 78	
		$20,653 64	$20,653 64

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$18,436 66
Balance of manufacturing account,		3,502 78
Jobbing,		23 15
Interest paid,	$2,447 08	
Balance June 30, 1905,	19,515 51	
	$21,962 59	$21,962 59

ORANGE ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$50,987 59
Steam plant,	3,177 22
Electric plant,	4,367 67

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Electric lines,	$17,631 22
Transformers,	4,996 67
Meters,	3,611 41
Arc lamps,	1,413 97
Due for light and power,	907 57
Fuel on hand,	15 00
Carbons on hand,	18 59
Oil and waste on hand,	24 34
Incandescent lamps on hand,	362 11
Globes on hand,	11 16
Other materials on hand,	939 12
Fixtures on hand,	675 52
Horses, wagons, etc.,	394 85
Sundry accounts due the company,	238 72
Office furniture,	196 42
Cash on hand,	399 98
Investments,	3,000 00
Total assets, as per books of the company,	$93,369 13

LIABILITIES.

Capital stock,	$45,000 00
Bonds issued,	40,000 00
Notes payable,	1,800 00
Unpaid bills,	419 15
Deposits,	3 00
Interest accrued but not due,	1,000 00
Total liabilities, as per books of the company,	$88,222 15
Profit and loss balance,	5,146 98
	$93,369 13

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$2,619 68		
For distribution,	1,986 36		
management,	1,883 62		
taxes and incidentals,	832 98		
		$7,322 64	
Income from sale of light and power,			$12,779 11
Balance to profit and loss,		5,456 47	
		$12,779 11	$12,779 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$9,684 32
Balance of manufacturing account,		5,456 47
Interest received,		11 00
Rents,		209 47
Jobbing,		113 15
Interest paid,	$2,519 00	
Dividends declared,	1,800 00	
Depreciation,	6,000 00	
Other items,	8 43	
Balance June 30, 1905,	5,146 98	
	$15,474 41	$15,474 41

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GAS WORKS OF THE OTIS COMPANY.

(Ware.)

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$14,103 26		
For management,	542 00		
taxes and incidentals,	461 99		
		$15,107 25	
Income from sale of gas,			$9,974 99
residuals,			995 00
Balance to profit and loss,			4,137 26
		$15,107 25	$15,107 25

PALMER.

(See Central Massachusetts Electric Company.)

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

Assets.

Street mains,	$5,000 00
Meters,	2,494 50
Due for gas,	1,542 67
Stoves on hand,	510 50
Fixtures on hand,	100 00
Office furniture,	100 00
Cash on hand,	229 50
Total assets, as per books of the company,	$9,977 17
Profit and loss balance,	2,209 09
	$12,186 26

Liabilities.

Capital stock,	$10,000 00
Unpaid bills,	2,186 26
Total liabilities, as per books of the company,	$12,186 26

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$114 00		
For distribution,	588 25		
management,	672 98		
taxes and incidentals,	1,916 45		
gas bought,	2,075 31		
		$5,366 99	
Income from sale of gas,			$6,047 78
Balance to profit and loss,		680 79	
		$6,047 78	$6,047 78

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$17,589 13
Balance of manufacturing account,		680 79
Bonds cancelled by foreclosure,		45,000 00
Other items of income,		5,000 00
Depreciation,	$68,604 01	
Other items,	1,875 00	
Balance June 30, 1905,		2,209 09
	$70,479 01	$70,479 01

PITTSFIELD COAL GAS COMPANY.

Assets.

Real estate,	$48,000 00
Machinery and manufacturing appliances,	96,033 81
Street mains,	103,770 09
Meters,	17,322 95
Due for gas,	8,133 82
Gas coal on hand,	2,588 35
Coke on hand,	1,433 21
Tar on hand,	510 14
Enrichers on hand,	466 15
Purifying materials on hand,	258 40
Other materials on hand,	14,550 12
Stoves on hand,	2,385 32
Fixtures on hand,	2,846 62
Horses, wagons, etc.,	1,107 50
Sundry accounts due the company,	5,406 83
Cash on hand,	877 47
Investments,	2,450 00
Total assets, as per books of the company,	$308,140 78

Liabilities.

Capital stock,	$190,000 00
Notes payable,	106,000 00
Unpaid bills,	70 78
Deposits,	70 00
Total liabilities, as per books of the company,	$296,140 78
Profit and loss balance,	12,000 00
	$308,140 78

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$37,102 00		
For distribution,	6,955 38		
management,	9,190 90		
taxes and incidentals,	6,159 28		
		$59,407 56	
Income from sale of gas,			$76,962 90
residuals,			6,623 36
Balance to profit and loss,		24,178 70	
		$83,586 26	$83,586 26

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$35,201 90
Balance of manufacturing account,		24,178 70
Rents,		411 50
Interest paid,	$4,958 96	
Dividends declared,	11,400 00	
Depreciation,	27,274 08	
Other items,	4,159 06	
Balance June 30, 1905,	12,000 00	
	$59,792 10	$59,792 10

PITTSFIELD ELECTRIC COMPANY.

Assets.

Real estate,	$61,609 05
Steam plant,	54,350 33
Electric plant,	41,204 00
Electric lines,	67,496 99
Transformers,	20,511 38
Meters,	21,912 84
Arc lamps,	11,676 99
Steam heating plant,	32,224 53
Due for light and power,	9,885 96
Fuel on hand,	3,195 25
Oil and waste on hand,	158 49
Incandescent lamps on hand,	6,512 26
Other materials on hand,	7,064 27
Motors on hand,	4,818 60
Fixtures on hand,	3,189 96
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	5,409 57
Office furniture,	2,286 53
Cash on hand,	2,938 30
Total assets, as per books of the company,	$356,745 30

Liabilities.

Capital stock,	$150,000 00
Bonds issued,	100,000 00
Notes payable,	69,901 83
Unpaid bills,	7,216 27
Deposits,	270 50
Interest accrued but not due,	947 74
Reserved fund,	7,595 29
Total liabilities, as per books of the company,	$335,931 63
Profit and loss balance,	20,813 67
	$356,745 30

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$54,457 61		
For distribution,	19,244 89		
management,	8,635 12		
taxes and incidentals,	8,455 22		
current bought,	1,264 24		
		$92,057 08	

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	Dr.	Cr.
Income from sale of light and power,		$111,215 79
other sources,		11,151 20
Balance to profit and loss,	$30,309 91	
	$122,366 99	$122,366 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$11,341 29
Balance of manufacturing account,		30,309 91
Jobbing,		1,441 77
Interest paid,	$10,341 48	
Dividends declared,	8,000 00	
Reserve fund,	3,341 29	
Other items,	596 53	
Balance June 30, 1905,	20,813 67	
	$43,092 97	$43,092 97

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	$16,091 39
Steam plant,	46,337 61
Electric plant,	50,461 93
Electric lines,	37,355 78
Transformers,	2,657 53
Meters,	5,977 83
Arc lamps,	2,164 63
Patent rights,	8,000 00
Due for light and power,	3,554 52
Fuel on hand,	2,364 02
Carbons on hand,	15 00
Oil and waste on hand,	52 50
Incandescent lamps on hand,	844 29
Globes on hand,	15 40
Other materials on hand,	1,584 80
Sundry accounts due the company,	388 29
Cash on hand,	7 32
Total assets, as per books of the company,	$177,872 84

LIABILITIES.

Capital stock,	$90,000 00
Bonds issued,	60,000 00
Notes payable,	10,964 00
Unpaid bills,	6,373 07
Total liabilities, as per books of the company,	$167,337 07
Profit and loss balance,	10,535 77
	$177,872 84

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$11,664 81		
For distribution,	3,186 55		
management,	3,330 33		
taxes and incidentals,	1,311 24		
current bought,	24 93		
		$19,517 86	
Income from sale of light and power,			$29,962 25
Balance to profit and loss,		10,444 39	
		$29,962 25	$29,962 25

Profit and Loss Account.

	Dr.	Cr
Balance June 30, 1904,		$6,458 84
Balance of manufacturing account,		10,444 39
Rents,		60 00
Jobbing,		198 84
Other items of income,		7 98
Interest paid,	$4,511 03	
Premium on bonds retired,	2,080 00	
Other items,	43 25	
Balance June 30, 1905,	10,535 77	
	$17,170 05	$17,170 05

PLYMOUTH GAS LIGHT COMPANY.

Assets.

Real estate,	$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	3,839 67
Gas coal on hand,	1,587 96
Coke on hand,	25 00
Tar on hand,	40 00
Fixtures on hand,	85 60
Sundry accounts due the company,	509 69
Cash on hand,	43 15
Total assets, as per books of the company,	$46,131 07

Liabilities.

Capital stock,	$40,000 00
Notes payable,	2,000 00
Unpaid bills,	150 10
Unpaid dividends,	124 00
Total liabilities, as per books of the company,	$42,274 10
Profit and loss balance,	3,856 97
	$46,131 07

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$6,629 49		
For distribution,	798 99		
management,	1,931 05		
taxes and incidentals,	577 35		
		$9,936 88	
Income from sale of gas,			$13,728 47
residuals,			1,115 36
Balance to profit and loss,		4,906 95	
		$14,843 83	$14,843 83

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,458 41
Balance of manufacturing account,		4,906 95
Interest received,		52 76
Interest paid,	$101 67	
Dividends declared,	1,600 00	
Construction charged off,	3,221 84	
Depreciation,	75 00	
Other items,	562 64	
Balance June 30, 1905,	3,856 97	
	$9,418 12	$9,418 12

PROVINCETOWN.

(See Cape Light, Heat and Power Company.)

QUINCY.

(See Citizens' Gas Light Company.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Real estate,	$42,663 37
Steam plant,	56,300 63
Electric plant,	48,725 42
Electric lines,	93,094 16
Transformers,	15,459 58
Meters,	14,780 19
Arc lamps,	9,695 41
Due for light and power,	7,274 01
Fuel on hand,	404 95
Carbons on hand,	123 89
Oil and waste on hand,	27 14
Incandescent lamps on hand,	391 10
Globes on hand,	32 10
Other materials on hand,	1,980 11
Motors on hand,	85 00
Fixtures on hand,	1,642 99
Horses, wagons, etc.,	2,763 30
Sundry accounts due the company,	809 91

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Office furniture,	$285 83
Cash on hand,	1,178 49
Insurance,	568 83
Interest prepaid and taxes,	785 67
Investments,	12,831 38
Total assets, as per books of the company,	$311,903 46

LIABILITIES.

Capital stock,	$100,000 00
Bonds issued,	100,000 00
Notes payable,	91,400 00
Unpaid bills,	3,965 69
Deposits,	1,220 00
Interest accrued but not due,	591 39
Amounts due from the company, not included above,	1,481 02
Total liabilities, as per books of the company,	$298,658 10
Profit and loss balance,	13,245 36
	$311,903 46

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$15,093 52		
For distribution,	12,514 71		
management,	6,979 78		
taxes and incidentals,	5,931 04		
		$40,519 05	
Income from sale of light and power,			$68,379 51
Balance to profit and loss,		27,860 46	
		$68,379 51	$68,379 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$8,744 50
Balance of manufacturing account,		27,860 46
Rents,		110 72
Jobbing,		525 92
Other items of income,		11 06
Interest paid,	$10,333 12	
Dividends declared,	6,000 00	
Depreciation,	6,200 06	
Other items,	1,474 12	
Balance June 30, 1905,	13,245 36	
	$37,252 66	$37,252 66

RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Estate of Chas. Doughty.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$8,126 08		
For distribution,	877 99		
management,	379 66		
taxes and incidentals,	1,474 24		
		$10,857 97	
Income from sale of light and power,			$13,992 69
other sources,			1,118 10
Balance to profit and loss,		4,252 82	
		$15,110 79	$15,110 79

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RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

Assets.

Electric plant,	$2,500 00
Electric lines,	8,921 48
Transformers,	2,126 13
Meters,	1,893 87
Due for light and power,	282 36
Incandescent lamps on hand,	287 80
Other materials on hand,	1,254 63
Fixtures on hand,	698 77
Sundry accounts due the company,	649 08
Cash on hand,	91 73
Insurance,	107 76
Investments,	6,000 00
Total assets, as per books of the company,	$24,813 61
Profit and loss balance,	303 84
	$25,117 45

Liabilities.

Capital stock,	$25,000 00
Unpaid bills,	117 45
Total liabilities, as per books of the company,	$25,117 45

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$2,124 00		
For distribution,	3,614 22		
management,	1,659 55		
taxes and incidentals,	508 38		
		$7,906 15	
Income from sale of light and power,			$7,526 32
other sources,			277 05
Balance to profit and loss,			102 78
		$7,906 15	$7,906 15

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$34 66
Balance of manufacturing account,	$102 78	
Interest received,		38 35
Other items,	274 07	
Balance June 30, 1905,		303 84
	$376 85	$376 85

REVERE.

(See Suburban Gas and Electric Company.)

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ROXBURY GAS LIGHT COMPANY.

Assets.

Profit and loss balance,	$600,000 00

Liabilities.

Capital stock,	$600,000 00

Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$6,112 52		
For distribution,	39,696 74		
management,	17,502 48		
taxes and incidentals,	15,067 52		
gas bought,	173,660 76		
		$252,040 02	
Income from sale of gas,			$291,692 42
Balance to profit and loss,		39,652 40	
		$291,692 42	$291,692 42

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$443,521 21
Balance of manufacturing account,		39,652 40
Interest received,		200 26
Rents,		1,729 32
Other items of income,		13,842 00
Interest paid,	$2,560 41	
Dividends declared,	42,000 00	
Depreciation,	838 22	
Liquidation account,	1,052,010 57	
Other items,	1,535 99	
Balance June 30, 1905,		600,000 00
	$1,098,945 19	$1,098,945 19

SALEM ELECTRIC LIGHTING COMPANY.

Assets.

Real estate,	$58,000 00
Steam plant,	90,000 00
Electric plant,	49,000 00
Electric lines,	96,000 00
Transformers,	10,000 00
Meters,	17,500 00
Arc lamps,	13,000 00
Due for light and power,	13,555 33
Fuel on hand,	7,647 46
Carbons on hand,	188 00
Incandescent lamps on hand,	2,206 82
Globes on hand,	257 92
Other materials on hand,	4,891 08
Horses, wagons, etc.,	1,250 00

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Sundry accounts due the company,	$205 47
Cash on hand,	23,831 81
Notes receivable,	273 61
Investments,	250 00
Total assets, as per books of the company,	$388,057 50

LIABILITIES.

Capital stock,	$275,000 00
Notes payable,	50,000 00
Unpaid bills,	2,652 91
Deposits,	429 64
Interest accrued but not due,	333 33
Reserved funds,	42,746 00
Total liabilities, as per books of the company,	$371,161 88
Profit and loss balance,	16,895 62
	$388,057 50

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$38,597 32		
For distribution,	23,870 18		
management,	10,537 27		
taxes and incidentals,	10,524 12		
		$83,528 89	
Income from sale of light and power,			$138,086 41
other sources,			180 97
Balance to profit and loss,		54,738 49	
		$138,267 38	$138,267 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$8,525 07
Balance of manufacturing account,		54,738 49
Jobbing,		2,986 27
Other items of income,		17 91
Interest paid,	$2,120 06	
Dividends declared,	20,625 00	
Depreciation,	25,927 06	
Reserve fund,	1,200 00	
Balance June 30, 1905,	16,895 62	
	$66,767 74	$66,767 74

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	$133,615 92
Machinery and manufacturing appliances,	129,037 24
Street mains,	182,396 79
Meters,	28,900 00
Due for gas,	17,975 73
Gas coal on hand,	4,294 84
Coke on hand,	4,300 00
Tar on hand,	5,775 00
Enrichers on hand,	291 00
Purifying materials on hand,	150 00
Other materials on hand,	6,414 77
Stoves on hand,	4,171 46

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Fixtures on hand,	$1,500 00
Horses, wagons, etc.,	750 00
Sundry accounts due the company,	1,258 31
Office furniture,	2,781 44
Cash on hand,	1,738 11
Investments,	3,463 00
Total assets, as per books of the company,	$528,813 61

LIABILITIES.

Capital stock,	$349,600 00
Deposits,	155 00
Amounts due from the company, not included above,	2,531 50
Total liabilities, as per books of the company,	$352,286 50
Profit and loss balance,	176,527 11
	$528,813 61

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$62,155 53		
For distribution,	12,145 74		
management,	8,987 15		
taxes and incidentals,	10,905 44		
		$94,193 86	
Income from sale of gas,			$109,373 50
residuals,			19,409 93
other sources,			1,087 57
Balance to profit and loss,		35,677 14	
		$129,871 00	$129,871 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$168,865 55
Balance of manufacturing account,		35,677 14
Dividends declared,	$27,968 00	
Other items,	47 58	
Balance June 30, 1905,	176,527 11	
	$204,542 69	$204,542 69

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, owners.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$1,791 76		
For distribution,	894 88		
management,	42 37		
taxes and incidentals,	189 74		
		$2,918 75	
Income from sale of light and power,			$4,677 46
other sources,			12 00
Balance to profit and loss,		1,770 71	
		$4,689 46	$4,689 46

SHIRLEY ELECTRIC PLANT.

(See G. M. BALLOU.)

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SOUTH BOSTON GAS LIGHT COMPANY.

Assets.

Profit and loss balance,	$440,000 00

Liabilities.

Capital stock,	$440,000 00

Manufacturing Account.

(To June 15, 1905.)

		Dr.	Cr.
Operating expenses:			
At works,	$5,097 37		
For distribution,	23,820 33		
management,	10,035 00		
taxes and incidentals,	8,126 10		
gas bought,	89,466 06		
		$136,544 86	
Income from sale of gas,			$150,169 71
Balance to profit and loss,		13,624 85	
		$150,169 71	$150,169 71

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$117,099 22
Balance of manufacturing account,		13,624 85
Interest received,		176 00
Rents,		1,255 42
Jobbing,		12 94
Other items of income,		9,258 00
Interest paid,	$173 19	
Dividends declared,	17,600 00	
Liquidation account,	561,700 50	
Other items,	1,952 74	
Balance June 30, 1905,		440,000 00
	$581,426 43	$581,426 43

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$7,468 65
Machinery and manufacturing appliances (gas),	11,201 99
Street mains (gas),	7,332 82
Meters (gas),	3,158 06
Due for gas,	826 45
Gas coal on hand,	126 00
Enrichers on hand,	131 25
Other gas materials on hand,	598 33
Stoves on hand,	431 43
Real estate (electric),	8,670 40
Steam plant (electric),	14,112 42
Electric plant,	8,871 56
Electric lines,	10,746 01

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Transformers,	$1,951 67
Meters (electric),	1,838 31
Arc lamps,	2,628 21
Due for electric light and power,	1,244 26
Fuel on hand (electric),	1,030 00
Carbons on hand,	20 00
Oil and waste on hand,	47 65
Incandescent lamps on hand,	48 13
Other electric materials on hand,	1,021 95
Horses, wagons, etc.,	121 00
Sundry accounts due the company,	106 28
Office furniture,	150 50
Cash on hand,	1,289 22
Total assets, as per books of the company,	$85,172 55

LIABILITIES.

Capital stock,	$50,000 00
Bonds issued,	35,000 00
Total liabilities, as per books of the company,	$85,000 00
Profit and loss balance,	172 55
	$85,172 55

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$3,449 62		
For distribution,	120 76		
management,	193 69		
taxes and incidentals,	501 81		
		$4,265 88	
Operating expenses (electric):			
At station,	$5,844 16		
For distribution,	1,426 70		
management,	387 40		
taxes and incidentals,	1,003 64		
		8,661 90	
Income from sale of gas,			$8,714 65
residuals,			1 20
other sources (gas),			115 83
sale of electric light and power,			15,090 25
Balance to profit and loss:			
Gas,		4,565 80	
Electric,		6,428 35	
		$23,921 93	$23,921 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$58 31
Balance of gas manufacturing account,		4,565 80
Balance of electric manufacturing account,		6,428 35
Interest paid,	$1,846 74	
Dividends declared,	2,000 00	
Depreciation,	7,000 00	
Other items,	33 17	
Balance June 30, 1905,	172 55	
	$11,052 46	$11,052 46

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SOUTH DEERFIELD GAS COMPANY.

(Unincorporated.)

Assets.

Real estate,	$900 00
Machinery and manufacturing appliances,	909 63
Street mains,	2,406 90
Meters,	217 08
Due for gas,	156 13
Carbide on hand,	36 20
Cash on hand,	56
Total assets, as per books of the company,	$4,626 50

Liabilities.

Capital stock,	$4,400 00
Total liabilities, as per books of the company,	$4,400 00
Profit and loss balance,	226 50
	$4,626 50

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$1,061 20		
For distribution,	185 17		
taxes and incidentals,	91 88		
		$1,338 25	
Income from sale of gas,			$1,351 74
Balance to profit and loss,		13 49	
		$1,351 74	$1,351 74

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$389 01
Balance of manufacturing account,		13 49
Dividends declared,	$176 00	
Balance June 30, 1905,	226 50	
	$402 50	$402 50

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

Assets.

Steam plant,	$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Transformers,	1,135 00
Meters,	263 00
Due for light and power,	238 06
Oil and waste on hand,	4 90
Incandescent lamps on hand,	42 04
Other materials on hand,	25 00
Total assets, as per books of the company,	$10,310 00

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LIABILITIES.

Capital stock,	$7,000 00
Notes payable,	3,222 29
Unpaid bills,	87 71
Total liabilities, as per books of the company,	$10,310 00

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$4,004 29		
For distribution,	1,148 26		
management,	203 52		
taxes and incidentals,	152 67		
		$5,508 74	
Income from sale of light and power,			$5,868 02
Balance to profit and loss,		359 28	
		$5,868 02	$5,868 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		$359 28
Interest paid,	$248 89	
Other items,	110 39	
	$359 28	$359 28

SOUTH HADLEY GAS COMPANY.

ASSETS.

Real estate,	$624 24
Machinery and manufacturing appliances,	902 64
Street mains,	3,250 08
Meters,	212 63
Other materials on hand,	35 85
Office furniture,	17 60
Cash on hand,	254 95
Total assets, as per books of the company,	$5,297 99

LIABILITIES.

Capital stock,	$5,000 00
Total liabilities, as per books of the company,	$5,000 00
Profit and loss balance,	297 99
	$5,297 99

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$877 45		
For distribution,	175 62		
management,	5 10		
taxes and incidentals,	37 56		
		$1,095 73	
Income from sale of gas,			$1,840 54
Balance to profit and loss,		744 81	
		$1,840 54	$1,840 54

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$163 57	
Balance of manufacturing account,		$744 81
Dividends declared,	250 00	
Other items,	33 25	
Balance June 30, 1905,	297 99	
	$744 81	$744 81

SPENCER GAS COMPANY.

Assets.

Real estate (gas),	$24,366 39
Machinery and manufacturing appliances (gas),	85,725 68
Street mains (gas),	39,914 70
Meters (gas),	4,017 20
Due for gas,	1,173 00
Gas coal on hand,	115 48
Enrichers on hand,	179 25
Other gas materials on hand,	82 00
Real estate (electric),	8,027 03
Steam plant (electric),	4,758 24
Electric plant,	8,360 61
Electric lines,	14,641 28
Transformers,	1,125 82
Meters (electric),	307 50
Arc lamps,	3,445 10
Due for electric light and power,	514 46
Fuel on hand (electric),	120 58
Carbons on hand,	47 24
Oil and waste on hand,	21 62
Incandescent lamps on hand,	140 44
Globes on hand,	42 58
Electric fixtures on hand,	137 29
Horses, wagons, etc.,	449 31
Sundry accounts due the company,	1,246 83
Office furniture,	339 38
Cash on hand,	298 10
Insurance,	119 89
Office building,	3,797 58
Total assets, as per books of the company,	$203,514 58
Profit and loss balance,	7,049 61
	$210,564 19

Liabilities.

Capital stock,	$85,000 00
Bonds issued,	59,500 00
Notes payable,	48,000 00
Unpaid bills,	311 27
Deposits,	35 90
Interest accrued but not due,	302 93
Amounts due from the company, not included above,	17,414 09
Total liabilities, as per books of the company,	$210,564 19

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Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$6,415 44		
For distribution,	1,599 23		
management,	854 91		
taxes and incidentals,	766 46		
		$9,636 04	
Operating expenses (electric):			
At station,	$2,320 76		
For distribution,	1,038 59		
management,	433 44		
taxes and incidentals,	343 71		
		4,136 50	
Income from sale of gas,			$11,714 97
other sources (gas),			110 10
sale of electric light and power,			6,397 23
other sources (electric),			100 00
Balance to profit and loss:			
Gas,		2,189 03	
Electric,		2,360 73	
		$18,322 30	$18,322 30

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$5,078 75	
Balance of gas manufacturing account,		$2,189 03
Balance of electric manufacturing account,		2,360 73
Rents,		468 00
Interest paid,	6,460 10	
Other items,	528 52	
Balance June 30, 1905,		7,049 61
	$12,067 37	$12,067 37

SPRINGFIELD ELECTRIC.

(See United Electric Light Company.)

SPRINGFIELD GAS LIGHT COMPANY.

Assets.

Real estate,	$150,929 22
Machinery and manufacturing appliances,	375,879 86
Street mains,	260,398 01
Meters,	95,737 67
Due for gas,	21,588 00
Gas coal on hand,	4,879 98
Coke on hand,	1,423 10
Tar on hand,	1,045 99
Enrichers on hand,	2,534 93
Purifying materials on hand,	275 25
Other materials on hand,	45 90
Stoves and fixtures on hand,	38,956 89
Horses, wagons, etc.,	5,527 00
Sundry accounts due the company,	9,453 17

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Office furniture,	$1,785 00
Cash on hand,	124,587 10
Reserve fund,	44,462 19
Total assets, as per books of the company,	$1,139,509 26

LIABILITIES.

Capital stock,	$617,900 00
Notes payable,	125,000 00
Unpaid bills,	8,436 99
Deposits,	8,757 78
Premium on new stock,	100,150 00
Amounts due from the company, not included above,	2,514 99
Total liabilities, as per books of the company,	$862,759 76
Profit and loss balance,	276,749 50
	$1,139,509 26

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$170,692 10		
For distribution,	20,403 86		
management,	27,278 49		
taxes and incidentals,	18,430 88		
		$236,805 33	
Income from sale of gas,			$311,254 53
residuals,			33,222 38
other sources,			658 50
Balance to profit and loss,		108,330 08	
		$345,135 41	$345,135 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$294,008 99
Balance of manufacturing account,		108,330 08
Interest received,		2,677 56
Rents,		484 72
Other items of income,		496 75
Interest paid,	$391 22	
Dividends declared,	66,000 00	
Depreciation,	52,828 44	
Other items,	10,028 94	
Balance June 30, 1905,	276,749 50	
	$405,998 10	$405,998 10

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$11,220 00	
Income from sale of light and power,		$12,467 00
Balance to profit and loss,	1,247 00	
	$12,467 00	$12,467 00

STONEHAM.

(See PEOPLE'S GAS AND ELECTRIC COMPANY.)

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STOUGHTON GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),	$4,136 66
Machinery and manufacturing appliances (gas),	2,645 04
Street mains (gas),	5,937 49
Meters (gas),	1,199 06
Due for gas,	859 05
Enrichers on hand,	24 75
Other gas materials on hand,	17 40
Stoves on hand,	126 50
Real estate (electric),	3,089 19
Steam plant (electric),	8,847 11
Electric plant,	6,162 16
Electric lines,	8,895 69
Transformers,	2,681 11
Meters (electric),	2,257 43
Arc lamps,	2,387 22
Due for electric light and power,	1,785 34
Fuel on hand (electric),	1,580 00
Carbons on hand,	1 10
Oil and waste on hand,	59 70
Incandescent lamps on hand,	16 35
Globes on hand,	21 50
Other electric materials on hand,	160 72
Electric fixtures on hand,	43 67
Sundry accounts due the company,	446 25
Office furniture,	176 77
Cash on hand,	1,493 59
Insurance and interest prepaid,	198 03
Total assets, as per books of the company,	$55,248 88
Profit and loss balance,	1,045 93
	$56,294 81

Liabilities.

Capital stock,	$24,000 00
Bonds issued,	18,000 00
Notes payable,	12,500 00
Unpaid bills,	1,794 81
Total liabilities, as per books of the company,	$56,294 81

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$2,591 54		
For distribution,	99 53		
management,	168 50		
taxes and incidentals,	296 85		
		$3,156 42	
Operating expenses (electric):			
At station,	$9,882 60		
For distribution,	501 24		
management,	168 58		
taxes and incidentals,	296 86		
		10,849 28	

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	Dr.	Cr.
Income from sale of gas,		$3,824 35
sale of electric light and power,		14,031 06
Balance to profit and loss:		
Gas,	$667 93	
Electric,	3,181 78	
	$17,855 41	$17,855 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$3,371 86	
Balance of gas manufacturing account,		$667 93
Balance of electric manufacturing account,		3,181 78
Jobbing,		69 41
Interest paid,	1,593 19	
Balance June 30, 1905,		1,045 93
	$4,965 05	$4,965 05

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere.)

ASSETS.

Street mains (gas),	$155,766 71
Meters (gas),	19,933 76
Due for gas,	2,019 68
Stoves on hand,	1,234 77
Gas fixtures on hand,	1,520 73
Real estate (electric),	76,615 72
Steam plant (electric),	86,076 54
Electric plant,	49,083 31
Electric lines,	73,105 83
Transformers,	26,909 47
Meters (electric),	22,507 41
Arc lamps,	18,748 11
Due for electric light and power,	10,618 97
Fuel on hand (electric),	1,460 22
Carbons on hand,	366 43
Incandescent lamps on hand,	1,014 61
Globes on hand,	108 86
Other electric materials on hand,	2,887 22
Motors on hand,	398 81
Electric fixtures on hand,	1,211 84
Horses, wagons, etc.,	3,251 51
Sundry accounts due the company,	4,459 62
Office furniture,	1,723 24
Cash on hand,	3,198 28
New works construction,	12,826 45
Total assets, as per books of the company,	$577,048 10

LIABILITIES.

Capital stock,	$453,000 00
Notes payable,	46,000 00
Unpaid bills,	21,952 60

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Deposits,	$5,736 21
Premium on new stock,	26,800 00
Total liabilities, as per books of the company,	$553,488 81
Profit and loss balance,	23,559 29
	$577,048 10

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
For distribution,	$3,076 22		
management,	4,544 76		
taxes and incidentals,	4,493 53		
gas bought,	14,276 02		
		$26,390 53	
Operating expenses (electric):			
At station,	$16,420 39		
For distribution,	13,865 56		
management,	10,246 37		
taxes and incidentals,	11,420 33		
current bought,	1,746 02		
		53,698 67	
Income from sale of gas,			$31,412 24
sale of electric light and power,			89,560 32
other sources (electric),			1,031 77
Balance to profit and loss:			
Gas,		5,021 71	
Electric,		36,893 42	
		$122,004 33	$122,004 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$14,958 80
Balance of gas manufacturing account,		5,021 71
Balance of electric manufacturing account,		36,893 42
Interest received,		129 65
Jobbing,		153 14
Interest paid,	$1,887 43	
Dividends declared,	31,710 00	
Balance June 30, 1905,	23,559 29	
	$57,156 72	$57,156 72

SUNDERLAND GAS COMPANY.

(Unincorporated).

ASSETS.

Real estate,	$663 92
Machinery and manufacturing appliances,	1,075 00
Street mains,	1,798 03
Meters,	98 00
Due for gas,	21 48
Other materials on hand,	16 73
Cash on hand,	16 03
Total assets, as per books of the company,	$3,689 19
Profit and loss balance,	114 98
	$3,804 17

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Liabilities.

Capital stock,	$2,800 00
Notes payable,	1,000 00
Interest accrued but not due,	4 17
Total liabilities, as per books of the company,	$3,804 17

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$262 64		
For distribution,	1 00		
taxes and incidentals,	28 83		
		$292 47	
Income from sale of gas,			$249 53
Balance to profit and loss,			42 94
		$292 47	$292 47

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$12 87	
Balance of manufacturing account,	42 94	
Interest paid,	59 17	
Balance June 30, 1905,		$114 98
	$114 98	$114 98

TAUNTON GAS LIGHT COMPANY.

Assets.

Real estate,	$52,000 00
Machinery and manufacturing appliances,	130,000 00
Street mains,	79,000 00
Meters,	14,000 00
Due for gas,	15,508 03
Gas coal on hand,	4,554 33
Coke on hand,	673 38
Tar on hand,	1,630 00
Enrichers on hand,	402 93
Purifying materials on hand,	720 00
Other materials on hand,	566 50
Stoves on hand,	1,219 15
Fixtures on hand,	3,060 25
Sundry accounts due the company,	4,061 54
Cash on hand,	8,345 51
Notes receivable,	75 00
Total assets, as per books of the company,	$315,816 62

Liabilities.

Capital stock,	$160,000 00
Bonds issued,	80,000 00
Interest accrued but not due,	1,333 34
Total liabilities, as per books of the company,	$241,333 34
Profit and loss balance,	74,483 28
	$315,816 62

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MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$51,780 20		
For distribution,	7,352 05		
management,	5,425 85		
taxes and incidentals,	7,305 97		
		$71,864 07	
Income from sale of gas,			$85,988 54
residuals,			15,551 41
Balance to profit and loss,		29,675 88	
		$101,539 95	$101,539 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$75,116 57
Balance of manufacturing account,		29,675 88
Interest received,		54 55
Interest paid,	$3,222 50	
Dividends declared,	16,000 00	
Depreciation,	11,098 20	
Other items,	43 02	
Balance June 30, 1905,	74,483 28	
	$104,847 00	$104,847 00

TOWNSEND ELECTRIC PLANT.

(See ADAMS, U. S.)

TURNER, G. H.

(Charlemont.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$1,297 50		
For distribution,	50 00		
management,	15 00		
taxes and incidentals,	15 65		
		$1,378 15	
Income from sale of light and power,			$1,398 10
Balance to profit and loss,		19 95	
		$1,398 10	$1,398 10

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	$4,833 50
Steam plant,	12,751 62
Electric plant,	9,870 46

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Electric lines,	$32,494 30
Transformers,	4,071 47
Meters,	2,912 81
Arc lamps,	3,233 40
Due for light and power,	2,082 71
Fuel on hand,	755 67
Carbons on hand,	1 32
Oil and waste on hand,	25 80
Incandescent lamps on hand,	116 28
Globes on hand,	21 50
Other materials on hand,	537 42
Horses, wagons, etc.,	594 30
Cash on hand,	31 00
Notes receivable,	228 25
Insurance and taxes,	203 97
Total assets, as per books of the company,	$74,765 78

LIABILITIES.

Capital stock,	$20,000 00
Bonds issued,	30,000 00
Notes payable,	20,000 00
Unpaid bills,	1,780 02
Total liabilities, as per books of the company,	$71,780 02
Profit and loss balance,	2,985 76
	$74,765 78

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$9,353 81		
For distribution,	664 45		
management,	181 19		
taxes and incidentals,	763 02		
		$10,962 47	
Income from sale of light and power,			$12,238 17
other sources,			60 00
Balance to profit and loss,		1,335 70	
		$12,298 17	$12,298 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$2,536 48
Balance of manufacturing account,		1,335 70
Interest received,		1,800 00
Jobbing,		113 64
Interest paid,	$2,800 06	
Balance June 30, 1905,	2,985 76	
	$5,785 82	$5,785 82

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	$259,841 30
Steam plant,	272,727 91
Electric plant,	334,149 19

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Electric lines,	$504,413 76
Transformers,	57,693 36
Meters,	45,165 11
Arc lamps,	36,083 76
Due for light and power,	39,159 73
Fuel on hand,	2,563 45
Carbons on hand,	692 70
Incandescent lamps on hand,	15,595 47
Globes on hand,	1,266 41
Other materials on hand,	15,496 60
Fixtures on hand,	1,699 75
Horses, wagons, etc.,	2,500 00
Sundry accounts due the company,	5,989 69
Office furniture,	500 00
Cash on hand,	2,850 27
Sinking funds,	61,000 00
Investments,	457,800 00
Total assets, as per books of the company,	$2,117,188 46

LIABILITIES.

Capital stock,	$800,000 00
Bonds issued,	200,000 00
Notes payable,	433,360 00
Unpaid bills,	153,454 69
Deposits,	769 48
Premium on capital stock,	95,000 00
Sinking fund instalments paid,	61,000 00
Depreciation fund,	285,000 00
Total liabilities, as per books of the company,	$2,028,584 17
Profit and loss balance,	88,604 29
	$2,117,188 46

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$107,206 10		
For distribution,	62,011 35		
management,	26,721 03		
taxes and incidentals,	24,146 56		
		$220,085 04	
Income from sale of light and power,			$342,062 11
Balance to profit and loss,		121,977 07	
		$342,062 11	$342,062 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$81,268 47
Balance of manufacturing account,		121,977 07
Interest received,		2,500 00
Rents,		651 62
Jobbing,		5,350 01
Other items of income,		28,320 24
Interest paid,	$26,349 64	
Dividends declared,	64,000 00	
Depreciation fund,	50,000 00	
Other items,	11,113 48	
Balance June 30, 1905,	88,604 29	
	$240,067 41	$240,067 41

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UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

Assets.

Real estate,	$28,559 68
Steam plant,	32,943 66
Electric plant,	24,202 64
Electric lines,	82,019 84
Transformers,	16,112 47
Meters,	5,569 66
Arc lamps,	4,944 59
Works improvement,	20,190 00
Due for light and power,	5,180 42
Fuel on hand,	519 18
Carbons on hand,	19 15
Oil and waste on hand,	22 97
Incandescent lamps on hand,	476 48
Globes on hand,	18 00
Other materials on hand,	1,071 11
Horses, wagons, etc.,	1,294 47
Sundry accounts due the company,	819 36
Office furniture,	110 53
Cash on hand,	15 39
Notes receivable,	97 59
Insurance and interest prepaid,	104 68
Total assets, as per books of the company,	$224,291 87
Profit and loss balance,	7,886 32
	$232,178 19

Liabilities.

Capital stock,	$39,400 00
Notes payable,	184,278 50
Unpaid bills,	6,938 49
Interest accrued but not due,	1,561 20
Total liabilities, as per books of the company,	$232,178 19

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$15,838 56		
For distribution,	3,741 27		
management,	916 35		
taxes and incidentals,	1,584 22		
		$22,080 40	
Income from sale of light and power,			$29,193 73
other sources,			154 29
Balance to profit and loss,		7,267 62	
		$29,348 02	$29,348 02

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$4,928 40	
Balance of manufacturing account,		$7,267 62
Jobbing,		424 67
Interest paid,	10,650 21	
Balance June 30, 1905,		7,886 32
	$15,578 61	$15,578 61

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VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$1,225 90
Machinery and manufacturing appliances,	1,161 23
Street mains,	4,476 64
Meters,	397 28
Due for gas,	137 15
Other materials on hand,	1,145 28
Fixtures on hand,	5 00
Sundry accounts due the company,	26 42
Cash on hand,	90 98
Total assets, as per books of the company,	$8,665 88
Profit and loss balance,	124 24
	$8,790 12

Liabilities.

Capital stock,	$5,000 00
Notes payable,	3,600 00
Unpaid bills,	140 12
Interest accrued but not due,	50 00
Total liabilities, as per books of the company,	$8,790 12

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$1,411 82		
For distribution,	287 09		
management,	3 60		
taxes and incidentals,	5 00		
		$1,707 51	
Income from sale of gas,			$1,699 17
Balance to profit and loss,			8 34
		$1,707 51	$1,707 51

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$4 90	
Balance of manufacturing account,	8 34	
Interest paid,	111 00	
Balance June 30, 1905,		$124 24
	$124 24	$124 24

WALTHAM GAS LIGHT COMPANY.

Assets.

Real estate (gas),	$70,672 34
Machinery and manufacturing appliances (gas),	80,300 00
Street mains (gas),	50,300 00
Meters (gas),	10,800 00
Due for gas,	6,535 63
Gas coal on hand,	2,476 48
Coke on hand,	72 30

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Tar on hand,	$2,073 25
Enrichers on hand,	636 83
Purifying materials on hand,	155 00
Other gas materials on hand,	3,994 58
Stoves on hand,	980 50
Real estate (electric),	70,000 00
Steam plant (electric),	28,000 00
Electric plant,	25,000 00
Electric lines,	29,200 00
Transformers,	4,200 00
Meters (electric),	8,000 00
Arc lamps,	1,300 00
Due for electric light and power,	8,306 11
Fuel on hand (electric),	8,286 51
Carbons on hand,	245 38
Oil and waste on hand,	54 12
Incandescent lamps on hand,	767 44
Globes on hand,	108 75
Other electric materials on hand,	1,222 61
Horses, wagons, etc.,	1,800 60
Sundry accounts due the company,	3,805 89
Office furniture,	1,900 00
Cash on hand,	6,319 11
Total assets, as per books of the company,	$427,512 83

LIABILITIES.

Capital stock,	$324,700 00
Unpaid bills,	6,113 56
Deposits,	1,777 00
Reserved fund,	4,000 00
Premium on stock,	36,000 00
Total liabilities, as per books of the company,	$372,590 56
Profit and loss balance,	54,922 27
	$427,512 83

MANUFACTURING ACCOUNT.

			Dr.	Cr.
Operating expenses (gas):				
At works,	$48,919 30			
For distribution,	8,901 29			
management,	6,989 66			
taxes and incidentals,	5,693 29			
			$70,503 54	
Operating expenses (electric):				
At station,	$36,149 50			
For distribution,	18,306 03			
management,	6,971 57			
taxes and incidentals,	5,681 30			
			67,108 40	
Income from sale of gas,				$78,301 99
residuals,				15,618 71
sale of electric light and power,				96,381 53
Balance to profit and loss:				
Gas,			23,417 16	
Electric,			29,273 13	
			$190,302 23	$190,302 23

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$79,778 40
Balance of gas manufacturing account,		23,417 16
Balance of electric manufacturing account,		29,273 13
Interest received,		100 70
Rents,		1,608 28
Jobbing,		88 45
Other items of income,		18 00
Interest paid,	$4,755 70	
Dividends declared,	23,470 00	
Depreciation,	49,731 55	
Other items,	1,404 60	
Balance June 30, 1905,	54,922 27	
	$134,284 12	$134,284 12

WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	$7,450 00
Steam plant,	18,699 14
Electric plant,	17,336 90
Electric lines,	10,531 66
Transformers,	2,600 00
Meters,	1,228 25
Arc lamps,	3,926 00
Works in process,	2,421 32
Due for light and power,	1,000 66
Fuel on hand,	19 59
Carbons on hand,	47 76
Oil and waste on hand,	39 63
Incandescent lamps on hand,	164 74
Globes on hand,	10 58
Other materials on hand,	412 80
Sundry accounts due the company,	9 31
Cash on hand,	734 53
Total assets, as per books of the company,	$66,632 87

LIABILITIES.

Capital stock,	$40,000 00
Notes payable,	24,000 00
Interest accrued but not due,	321 42
Total liabilities, as per books of the company,	$64,321 42
Profit and loss balance,	2,311 45
	$66,632 87

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Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$5,453 9		
For distribution,	901 63		
management,	400 80		
taxes and incidentals,	1,114 45		
		$7,870 82	
Income from sale of light and power,			$12,780 22
Balance to profit and loss,		4,909 40	
		$12,780 22	$12,780 22

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,791 47
Balance of manufacturing account,		4,909 40
Depreciation transfer,		1,110 60
Interest paid,	$1,387 50	
Dividends declared,	2,400 00	
Depreciation,	4,712 52	
Balance June 30, 1905,	2,311 45	
	$10,811 47	$10,811 47

WEBSTER ELECTRIC COMPANY.

Assets.

Real estate (gas),	$13,638 44
Machinery and manufacturing appliances (gas),	19,500 00
Street mains (gas),	14,500 00
Meters (gas),	4,500 00
Due for gas,	3,414 26
Gas coal on hand,	217 44
Enrichers on hand,	297 00
Other gas materials on hand,	394 79
Stoves on hand,	237 96
Gas fixtures on hand,	117 26
Real estate (electric),	10,261 86
Steam plant (electric),	16,700 00
Electric plant,	13,900 00
Electric lines,	20,000 00
Transformers,	3,300 00
Meters (electric),	2,500 00
Arc lamps,	2,450 00
Due for electric light and power,	3,483 76
Fuel on hand (electric),	633 00
Carbons on hand,	69 15
Oil and waste on hand,	6 20
Incandescent lamps on hand,	768 01
Globes on hand,	58 06
Other electric materials on hand,	130 07
Electric fixtures on hand,	296 96
Sundry accounts due the company,	1,959 05
Office furniture,	361 84
Cash on hand,	51 11
Investments,	245 87
Total assets, as per books of the company,	$133,992 09

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Liabilities.

Capital stock,	$80,000 00
Bonds issued,	25,000 00
Notes payable,	20,000 00
Unpaid bills,	2,463 00
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	$127,775 50
Profit and loss balance,	6,216 59
	$133,992 09

Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$5,696 80		
For distribution,	107 78		
management,	1,055 00		
taxes and incidentals,	583 77		
		$7,443 35	
Operating expenses (electric):			
At station,	$11,961 39		
For distribution,	2,552 88		
management,	2,002 00		
taxes and incidentals,	1,167 56		
		17,683 83	
Income from sale of gas,			$12,894 00
other sources (gas),			20 00
sale of electric light and power,			24,054 45
Balance to profit and loss:			
Gas,		5,470 65	
Electric,		6,370 62	
		$36,968 45	$36,968 45

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$4,915 19
Balance of gas manufacturing account,		5,470 65
Balance of electric manufacturing account,		6,370 62
Rents,		212 71
Interest paid,	$1,756 67	
Dividends declared,	4,800 00	
Depreciation,	3,808 57	
Other items,	387 34	
Balance June 30, 1905,	6,216 59	
	$16,969 17	$16,969 17

WESTBOROUGH GAS AND ELECTRIC COMPANY.

Assets.

Real estate,	$4,976 27
Steam plant,	6,951 87
Electric plant,	11,856 92
Electric lines,	14,902 92
Transformers,	4,902 59
Meters,	4,684 57
Arc lamps,	789 63
Due for light and power,	3,442 18
Fuel on hand,	83 82
Carbons on hand,	41 77

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Oil and waste on hand,	$28 03
Incandescent lamps on hand,	336 94
Globes on hand,	45 86
Other materials on hand,	963 69
Sundry accounts due the company,	1,136 20
Office furniture,	390 28
Cash on hand,	3,323 06
Investments,	1,329 40
Total assets, as per books of the company,	$60,186 00

LIABILITIES.

Capital stock,	$25,000 00
Notes payable,	19,000 00
Unpaid bills,	110 55
Interest due but not paid,	90 00
Interest accrued but not due,	266 67
Amounts due from the company, not included above,	266 28
Total liabilities, as per books of the company,	$44,733 50
Profit and loss balance,	15,452 50
	$60,186 00

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$4,415 08		
For distribution,	761 81		
management,	1,448 42		
taxes and incidentals,	1,417 59		
		$8,042 90	
Income from sale of light and power,			$11,416 94
Balance to profit and loss,		3,374 04	
		$11,416 94	$11,416 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$14,047 91
Balance of manufacturing account,		3,374 04
Rents,		60 00
Other items of income,		13 17
Interest paid,	$989 84	
Dividends declared,	1,000 00	
Other items,	52 78	
Balance June 30, 1905,	15,452 50	
	$17,495 12	$17,495 12

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	$1,522 81
Electric plant,	9,139 23
Electric lines,	25,013 40
Transformers,	5,617 43
Meters,	2,937 39
Due for light and power,	4,361 03
Incandescent lamps on hand,	266 64
Cash on hand,	2,207 65
Notes receivable,	2,000 00
Total assets, as per books of the company,	$53,065 58

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LIABILITIES.

Capital stock,	$30,000 00
Notes payable,	6,500 00
Unpaid bills,	238 70
Total liabilities, as per books of the company,	$36,738 70
Profit and loss balance,	16,326 88
	$53,065 58

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$7,249 14		
For distribution,	783 22		
management,	902 82		
taxes and incidentals,	721 37		
		$9,656 55	
Income from sale of light and power,			$15,423 87
Balance to profit and loss,		5,767 32	
		$15,423 87	$15,423 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$12,612 78
Balance of manufacturing account,		5,767 32
Interest paid,	$973 22	
Dividends declared,	1,080 00	
Balance June 30, 1905,	16,326 88	
	$18,380 10	$18,380 10

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	$14,587 92
Steam plant,	33,344 45
Electric plant,	41,652 87
Electric lines,	82,027 95
Transformers,	4,847 99
Meters,	2,784 06
Arc lamps,	3,222 94
Due for light and power,	5,520 56
Fuel on hand,	655 00
Carbons on hand,	12 00
Oil and waste on hand,	57 16
Incandescent lamps on hand,	138 98
Globes on hand,	20 00
Other materials on hand,	644 38
Motors on hand,	4,836 56
Fixtures on hand,	1,496 53
Horses, wagons, etc.,	1,244 25
Sundry accounts due the company,	2,621 50
Office furniture,	450 36
Cash on hand,	8,038 55
Notes receivable,	1,000 00
Total assets, as per books of the company,	$209,204 01

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Liabilities.

Capital stock,	$50,000 00
Bonds issued,	50,000 00
Notes payable,	70,963 78
Unpaid bills,	18,679 74
Interest due but not paid,	6,935 94
Interest accrued but not due,	1,437 00
Total liabilities, as per books of the company,	$198,016 46
Profit and loss balance,	11,187 55
	$209,204 01

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$16,202 16		
For distribution,	6,052 81		
management,	1,788 88		
taxes and incidentals,	1,782 66		
		$25,826 51	
Income from sale of light and power,			$35,439 86
other sources,			161 90
Balance to profit and loss,		9,775 25	
		$35,601 76	$35,601 76

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$7,305 09
Balance of manufacturing account,		9,775 25
Rents,		40 00
Jobbing,		1,131 55
Interest paid,	$7,064 34	
Balance June 30, 1905,	11,187 55	
	$18,251 89	$18,251 89

WHITMAN LIGHT AND POWER COMPANY.

Assets.

Profit and loss balance,	$22,000 00

Liabilities.

Capital stock,	$22,000 00

Manufacturing Account.

(To Aug. 31, 1904.)

		Dr.	Cr.
Operating expenses:			
At station,	$943 49		
For distribution,	206 34		
management,	329 07		
taxes and incidentals,	73 95		
		$1,552 85	
Income from sale of light and power,			$1,901 58
Balance to profit and loss,		348 73	
		$1,901 58	$1,901 58

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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$2,062 60
Balance of manufacturing account,		348 73
Interest received,		13 97
Other items of income,		372 79
Interest paid,	$95 33	
Liquidation account,	24,438 51	
Other items,	264 25	
Balance June 30, 1905,		22,000 00
	$24,798 09	$24,798 09

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate (gas),	$11,000 00
Machinery and manufacturing appliances (gas),	8,900 00
Street mains (gas),	23,400 00
Meters (gas),	1,475 00
Due for gas,	687 36
Stoves and gas fixtures on hand,	596 08
Real estate (electric),	1,000 00
Electric lines,	7,500 00
Transformers,	1,002 00
Meters (electric),	1,371 50
Arc lamps,	575 00
Due for electric light and power,	1,092 29
Incandescent lamps on hand,	500 00
Horses, wagons, etc.,	350 00
Sundry accounts due the company,	344 67
Office furniture,	275 00
Cash on hand,	199 10
Total assets, as per books of the company,	$60,268 00

LIABILITIES.

Capital stock,	$20,000 00
Notes payable,	29,500 00
Unpaid bills,	850 60
Deposits,	100 86
Total liabilities, as per books of the company,	$50,451 46
Profit and loss balance,	9,816 54
	$60,268 00

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Manufacturing Account.

		Dr.	Cr.
Operating expenses (gas):			
At works,	$139 88		
For distribution,	1,289 05		
management,	229 85		
taxes and incidentals,	249 23		
gas bought,	4,648 72		
		$6,556 73	
Operating expenses (electric):			
At station,	$11 70		
For distribution,	668 13		
management,	188 05		
taxes and incidentals,	260 76		
current bought,	2,313 51		
		3,442 15	
Income from sale of gas,			$7,922 83
sale of electric light and power,			6,854 14
Balance to profit and loss:			
Gas,		1,366 10	
Electric,		3,411 99	
		$14,776 97	$14,776 97

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$7,680 85
Balance of gas manufacturing account,		1,366 10
Balance of electric manufacturing account,		3,411 99
Rents,		150 00
Interest paid,	$1,331 42	
Dividends declared,	1,200 00	
Depreciation,	215 02	
Other items,	45 96	
Balance June 30, 1905,	9,816 54	
	$12,608 94	$12,608 94

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

Assets.

Steam plant,	$1,359 76
Electric plant,	17,639 82
Electric lines,	15,971 39
Transformers,	3,578 99
Meters,	3,374 28
Arc lamps,	3,483 20
Due for light and power,	2,698 42
Carbons on hand,	14 06
Oil and waste on hand,	17 00
Incandescent lamps on hand,	60 75
Globes on hand,	24 78
Other materials on hand,	263 35
Fixtures on hand,	242 47
Horses, wagons, etc.,	248 38
Sundry accounts due the company,	941 83
Office furniture,	177 72
Cash on hand,	538 35
Insurance,	174 16
Total assets, as per books of the company,	$50,808 71

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LIABILITIES.

Capital stock,	$12,000 00
Bonds issued,	10,000 00
Notes payable,	7,200 00
Unpaid bills,	1,458 90
Interest due but not paid,	89 25
Interest accrued but not due,	70 67
Total liabilities, as per books of the company,	$30,818 82
Profit and loss balance,	19,989 89
	$50,808 71

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	$3,716 49		
For distribution,	277 21		
management,	1,284 46		
taxes and incidentals,	707 98		
		$5,986 14	
Income from sale of light and power,			$10,138 12
other sources,			311 51
Balance to profit and loss,		4,463 49	
		$10,449 63	$10,449 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$16,239 28
Balance of manufacturing account,		4,463 49
Jobbing,		320 02
Interest paid,	$971 83	
Other items,	61 07	
Balance June 30, 1905,	19,989 89	
	$21,022 79	$21,022 79

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	$17,615 25
Machinery and manufacturing appliances,	29,079 63
Street mains,	24,000 00
Meters,	3,000 00
Due for gas,	2,240 75
Gas coal on hand,	1,940 57
Coke on hand,	120 00
Tar on hand,	225 00
Enrichers on hand,	37 50
Purifying materials on hand,	166 81
Other materials and stoves on hand,	538 32
Office furniture,	264 90
Cash on hand,	4,684 20
Investments,	6,500 00
Total assets, as per books of the company,	$90,412 93

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LIABILITIES.

Capital stock,	$45,100 00
Deposits,	152 00
Depreciation fund,	3,000 00
Total liabilities, as per books of the company,	$48,252 00
Profit and loss balance,	42,160 93
	$90,412 93

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	$11,695 94		
For distribution,	1,172 96		
management,	3,095 79		
taxes and incidentals,	1,718 92		
		$17,683 61	
Income from sale of gas,			$19,459 09
residuals,			2,903 43
other sources,			59 75
Balance to profit and loss,		4,738 66	
		$22,422 27	$22,422 27

PROFIT AND LOSS ACCOUNT.

	Dr	Cr.
Balance June 30, 1904,		$41,483 55
Balance of manufacturing account,		4,738 66
Interest received,		312 14
Jobbing,		472 33
Dividends declared,	$3,608 00	
Depreciation,	1,237 75	
Balance June 30, 1905,	42,160 93	
	$47,006 68	$47,006 68

WOBURN LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Profit and loss balance,	$175,000 00

LIABILITIES.

Capital stock,	$175,000 00

MANUFACTURING ACCOUNT.

(To June 30, 1905.)

		Dr.	Cr.
Operating expenses:			
At station,	$24,539 45		
For distribution,	12,522 82		
management,	1,328 56		
taxes and incidentals,	6,005 30		
		$44,396 13	
Income from sale of light and power			$69,121 81
Balance to profi tand loss		24,725 68	
		$69,121 81	$69,121 81

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$15,661 55
Balance of manufacturing account,		24,725 68
Liquidation account,		46,432 37
Jobbing,		132 99
Other items of income,		11 31
Interest paid,	$12,265 52	
Dividend in liquidation,	248,376 13	
Other items,	1,322 25	
Balance June 30, 1905,		175,000 00
	$261,963 90	$261,963 90

WORCESTER COUNTY GAS COMPANY.

Assets.

Machinery and manufacturing appliances,	$3,341 74
Street mains,	102,823 56
Meters,	1,421 25
Due for gas,	217 65
Stoves on hand,	1,280 75
Fixtures on hand,	1,031 01
Horses, wagons, etc.,	195 00
Sundry accounts due the company,	1,154 35
Office furniture,	68 88
Cash on hand,	6 45
Insurance,	91 25
Total assets, as per books of the company,	$111,631 89
Profit and loss balance,	1,063 53
	$112,695 42

Liabilities.

Amounts due from the company, not included above,	$112,695 42
Total liabilities, as per books of the company,	$112,695 42

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$17 22		
For distribution,	481 65		
management,	488 41		
taxes and incidentals,	91 25		
gas bought,	385 39		
		$1,463 92	
Income from sale of gas,			$443 82
other sources,			2 35
Balance to profit and loss,			1,017 75
		$1,463 92	$1,463 92

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,	$1,017 75	
Other items,	45 78	
Balance June 30, 1905,		$1,063 53
	$1,063 53	$1,063 53

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WORCESTER ELECTRIC LIGHT COMPANY.

Assets.

Real estate,	$97,007 97
Steam plant,	87,854 08
Electric plant,	110,559 19
Electric lines,	601,653 51
Transformers,	28,616 32
Meters,	18,404 04
Arc lamps,	14,409 00
Due for light and power,	25,592 45
Fuel on hand,	9,935 96
Carbons on hand,	1,792 10
Oil and waste on hand,	57 25
Incandescent lamps on hand,	4,968 06
Globes on hand,	696 56
Other materials on hand,	1,363 63
Fixtures on hand,	1,252 40
Horses, wagons, etc.,	2,566 78
Sundry accounts due the company,	1,383 44
Office furniture,	1,166 85
Cash on hand,	70,780 16
Notes receivable,	900 00
Total assets, as per books of the company,	$1,081,049 75

Liabilities.

Capital stock,	$600,000 00
Unpaid bills,	15,365 90
Deposits,	970 00
Premium on stock,	170,000 00
Total liabilities, as per books of the company,	$786,335 90
Profit and loss balance,	294,713 85
	$1,081,049 75

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At station,	$55,776 18		
For distribution,	43,163 50		
management,	18,708 80		
taxes and incidentals,	24,761 78		
current bought,	493 25		
		$142,903 51	
Income from sale of light and power,			$291,514 26
other sources,			2,845 60
Balance to profit and loss,		151,456 35	
		$294,359 86	$294,359 86

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$262,008 36
Balance of manufacturing account,		151,456 35
Interest received,		1,434 52
Jobbing,		159 05

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	Dr.	Cr.
Interest paid,	$258 26	
Dividends declared,	48,000 00	
Depreciation,	71,956 84	
Other items,	129 33	
Balance June 30, 1905,	294,713 85	
	$415,058 28	$415,058 28

WORCESTER GAS LIGHT COMPANY.

Assets.

Real estate,	$536,477 34
Machinery and manufacturing appliances,	626,399 51
Street mains,	114,278 44
Meters,	19,415 75
Due for gas,	31,691 71
Gas coal on hand,	42,724 67
Coke on hand,	350 00
Tar on hand,	2,000 00
Enrichers on hand,	4,806 90
Ammonia on hand,	185 72
Other materials on hand,	17,379 29
Stoves on hand,	4,500 00
Cash on hand,	39,235 44
Total assets, as per books of the company,	$1,439,444 77

Liabilities.

Capital stock,	$800,000 00
Notes payable,	95,000 00
Deposits,	25,327 60
Unpaid dividends,	16,598 00
Premium on capital stock,	250,000 00
Total liabilities, as per books of the company,	$1,186,925 60
Profit and loss balance,	252,519 17
	$1,439,444 17

Manufacturing Account.

		Dr.	Cr.
Operating expenses:			
At works,	$238,544 01		
For distribution,	26,864 29		
management,	19,144 48		
taxes and incidentals,	32,980 31		
		$317,533 09	
Income from sale of gas,			$412,726 51
residuals,			31,692 72
other sources,			168 15
Balance to profit and loss,		127,054 29	
		$444,587 38	$444,587 38

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$380,072 38
Balance of manufacturing account,		127,054 29
Interest received,		4,451 29

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	Dr.	Cr.
Rents,		$478 53
Premium on new stock,		100,000 00
Other items of income,		317 98
Interest paid,	$1,828 72	
Dividends declared,	83,000 00	
Depreciation,	25,026 58	
Stock premium account,	250,000 00	
Balance June 30, 1905,	252,519 17	
	$612,374 47	$612,374 47

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APPENDIX B. — MUNICIPALITIES.

Balance Sheets, Manufacturing and Profit and Loss Accounts, to June 30, 1905.*

[For other information about these plants see under title "Municipal Ownership" in the body of the report.]

BELMONT.

Assets.

Electric lines,	$16,425 63
Transformers,	1,647 02
Meters,	3,165 07
Arc lamps,	885 17
Incandescent street lamps,	1,400 70
Due for light and power,	1,553 89
Globes on hand,	35 80
Other materials on hand,	215 45
Fixtures on hand,	693 96
Horses, wagons, etc.,	242 00
Sundry accounts receivable,	1,538 14
Cash (or town treasury),	3,058 33
Insurance,	145 00
Sinking funds,	1,960 00
Total assets, as per books of the plant,	$32,966 16
Profit and loss balance,	4,988 35
	$37,954 51

* In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations, — that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptation of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of "depreciation" in the profit and loss accounts represents a charge of five per cent. per annum upon the cost of the plant as shown by the accounts, except in certain cases, where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

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Liabilities.

Appropriations for construction,	$20,000 00
Overdrafts for construction,	1,947 84
Appropriations for sinking funds,	1,960 00
Bonds outstanding,	14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	$37,954 51

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$10,631 18	
Income from sale of light and power,		$6,497 44
Balance to profit and loss,		4,133 74
	$10,631 18	$10,631 18

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$4,171 63	
Balance of manufacturing account,	4,133 74	
Appropriation for maintenance,		$4,449 40
interest,		560 00
Jobbing,		67 54
Interest paid,	560 00	
Depreciation,	1,199 92	
Balance June 30, 1905,		4,988 35
	$10,065 29	$10,065 29

BRAINTREE.

Assets.

Real estate,	$10,106 84
Steam plant,	17,044 50
Electric plant,	13,210 78
Electric lines,	24,182 81
Transformers,	4,680 09
Meters,	7,816 24
Arc lamps,	1,936 13
Incandescent street lamps,	999 40
Due for light and power,	3,413 26
Fuel on hand,	63 75
Carbons on hand,	25 50
Oil and waste on hand,	71 85
Incandescent lamps on hand,	545 54
Globes on hand,	24 00
Other materials on hand,	1,931 25
Fixtures on hand,	848 50
Horses, wagons, etc.,	580 75
Office furniture,	75 00
Cash (or town treasury),	3,173 61
Sinking funds,	6,322 52
Total assets, as per books of the plant,	$97,052 32
Profit and loss balance,	38,279 96
	$135,332 28

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Liabilities.

Appropriations for construction,	$10,494 81
Overdrafts for construction,	35,351 92
Appropriations for note payments,	37,400 00
sinking funds,	5,160 00
Bonds outstanding,	16,500 00
Notes payable,	30,000 00
Interest accrued but not due,	425 55
Total liabilities, as per books of the plant,	$135,332 28

Manufacturing Account.

	Dr.	Cr
Operating expenses,	$14,874 22	
Income from sale of light and power,		$14,283 19
Balance to profit and loss,		591 03
	$14,874 22	$14,874 22

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$34,776 48	
Balance of manufacturing account,	591 03	
Interest from sinking funds,		$224 38
Appropriation for maintenance,		7,770 29
interest,		1,782 50
Interest paid,	1,820 83	
Maintenance appropriation used for construction,	6,146 50	
Depreciation,	4,094 93	
Sinking fund appropriation,	430 00	
Loss on jobbing,	197 36	
Balance June 30, 1905,		38,279 96
	$48,057 13	$48,057 13

CHICOPEE.

Assets.

Real estate,	$17,842 64
Steam plant,	33,798 96
Electric plant,	15,333 44
Electric lines,	20,199 48
Transformers,	6,603 20
Meters,	5,519 89
Arc lamps,	7,512 14
Due for light and power,	3,429 56
Fuel on hand,	1,319 50
Carbons on hand,	166 19
Oil and waste on hand,	36 28
Incandescent lamps on hand,	202 47
Globes on hand,	117 50
Other materials on hand,	1,889 95
Fixtures on hand,	1,852 58
Horses, wagons, etc.,	1,538 57

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Sundry accounts receivable,	$662 03
Office furniture,	86 41
Cash (or city treasury),	17,790 59
Total assets, as per books of the plant,	$135,901 38
Profit and loss balance,	23,084 14
	$158,985 52

LIABILITIES.

Appropriations for construction,	$33,192 61
bond payments,	34,000 00
Bonds outstanding,	80,000 00
Notes payable,	11,500 00
Interest accrued but not due,	292 91
Total liabilities, as per books of the plant,	$158,985 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$24,642 33	
Income from sale of light and power,		$14,401 19
other sources,		1,185 24
Balance to profit and loss,		9,055 90
	$24,642 33	$24,642 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$21,995 00	
Balance of manufacturing account,	9,055 90	
Appropriation for maintenance,		$31,599 41
interest,		3,550 00
Interest paid,	3,555 41	
Depreciation,	5,804 59	
Income accounts delivered to city treasurer,	17,822 65	
Balance June 30, 1905,		23,084 14
	$58,233 55	$58,233 55

CONCORD.

ASSETS.

Real estate,	$8,401 93
Steam plant,	19,405 13
Electric plant,	12,025 80
Electric lines,	38,979 28
Transformers,	3,106 89
Meters,	4,328 83
Arc lamps,	158 47
Incandescent street lamps,	3,560 43
Fire alarm construction,	1,435 84
Due for light and power,	2,609 36
Fuel on hand,	432 00
Carbons on hand,	10 11
Oil and waste on hand,	46 50
Incandescent lamps on hand,	405 89
Globes on hand,	8 60
Other materials on hand,	75 10
Fixtures on hand,	1,443 77
Horses, wagons, etc.,	374 50

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Sundry accounts receivable,	$1,923 36
Office furniture,	210 00
Cash (or town treasury),	4,204 34
Insurance,	179 06
Sinking funds,	6,928 90
Total assets, as per books of the plant,	$110,254 09
Profit and loss balance,	11,259 59
	$121,513 68

LIABILITIES.

Appropriations for construction,	$12,401 62
Overdraft for construction,	718 44
Appropriations for sinking funds,	7,650 00
Bonds outstanding,	96,000 00
Notes payable,	3,000 00
Unpaid bills,	354 05
Deposits,	20 00
Interest accrued but not due,	1,369 57
Total liabilities, as per books of the plant,	$121,513 68

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$13,677 11	
Income from sale of light and power,		$11,911 59
other sources,		1,995 03
Balance to profit and loss,	229 51	
	$13,906 62	$13,906 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$8,845 25	
Balance of manufacturing account,		$229 51
Interest from sinking funds,		187 48
Appropriations for maintenance, interest and sinking funds,		7,523 88
Appropriation for fire alarm,		312 90
Jobbing,		36 15
Interest paid,	3,653 33	
Sinking fund appropriation,	1,920 00	
Fire alarm charges,	357 28	
Depreciation,	4,735 07	
Other items,	38 58	
Balance June 30, 1905,		11,259 59
	$19,549 51	$19,549 51

DANVERS.

ASSETS.

Real estate,	$2,587 66
Steam plant,	5,876 93
Electric plant,	4,992 21
Electric lines,	11,985 10
Transformers,	4,174 17
Meters,	6,250 71
Arc lamps,	2,386 50
Due for light and power,	572 69

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Fuel on hand,	$28 44
Carbons on hand,	43 54
Oil and waste on hand,	16 10
Incandescent lamps on hand,	21 40
Globes on hand,	15 50
Other materials on hand,	404 41
Fixtures on hand,	706 51
Office furniture,	88 00
Cash (or town treasury),	26,618 48
Insurance,	168 30
Sinking funds,	8,466 93
Total assets, as per books of the plant,	$75,403 58
Profit and loss balance,	9,864 13
	$85,267 71

LIABILITIES.

Appropriations for construction,	$6,126 87
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	7,527 04
Bonds outstanding,	54,900 00
Interest accrued but not due,	383 70
Total liabilities, as per books of the plant,	$85,267 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$14,973 14	
Income from sale of light and power,		$12,854 06
Balance to profit and loss,		2,119 08
	$14,973 14	$14,973 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$11,844 75	
Balance of manufacturing account,	2,119 08	
Interest from sinking funds,		$246 37
Appropriation for maintenance,		8,407 82
Other items of income,		4 50
Interest paid,	1,536 07	
Depreciation,	2,013 32	
Transferred to construction from maintenance appropriations,	1,000 00	
Other items,	9 60	
Balance June 30, 1905,		9,864 13
	$18,522 82	$18,522 82

HINGHAM.

ASSETS.

Electric lines,	$16,153 00
Transformers,	1,653 27
Meters,	2,808 11
Due for light and power,	644 48
Incandescent lamps on hand,	294 44
Other materials on hand,	1,879 03
Fixtures on hand,	481 67

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Horses, wagons, etc.,	$455 35
Sundry accounts receivable,	478 86
Office furniture,	167 22
Cash (or town treasury),	3,707 00
Total assets, as per books of the plant,	$28,722 43
Profit and loss balance,	5,838 42
	$34,560 85

LIABILITIES.

Appropriations for construction,	$16,293 35
Notes payable,	18,000 00
Interest accrued but not due,	267 50
Total liabilities, as per books of the plant,	$34,560 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$14,167 13	
Income from sale of light and power,		$9,256 82
other sources,		91 48
Balance to profit and loss,		4,818 83
	$14,167 13	$14,167 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$4,678 31	
Balance of manufacturing account,	4,818 83	
Appropriation for maintenance,		$6,202 40
interest,		690 00
Jobbing,		951 52
Interest paid,	707 50	
Depreciation,	1,084 95	
Maintenance appropriation used for construction,	771 06	
Returned to town treasury — unavailable maintenance appropriation to Dec. 31, 1904,	1,621 69	
Balance June 30, 1905,		5,838 42
	$13,682 34	$13,682 34

HOLYOKE.

ASSETS.

Real estate,	$288,362 10
Machinery and manufacturing appliances (gas),	90,936 20
Street mains (gas),	136,798 24
Meters (gas),	54,235 58
Due for gas,	9,777 93
Gas coal on hand,	382 02
Coke on hand,	1,432 10
Enrichers on hand,	602 28
Purifying materials on hand,	66 00
Other gas materials on hand,	4,080 16
Gas fixtures on hand,	3,658 52
Water power plant,	18,197 36
Steam plant (electric),	71,196 26
Electric plant,	138,397 99
Electric lines,	52,543 47
Transformers,	10,315 92

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Meters (electric),	$10,736 42
Arc lamps,	22,083 94
Due for electric light and power,	10,281 76
Carbons on hand,	300 00
Oil and waste on hand,	99 25
Incandescent lamps on hand,	160 79
Globes on hand,	312 00
Electric fixtures on hand,	557 50
Horses, wagons, etc.,	2,534 88
Sundry accounts receivable,	1,642 22
Office furniture,	2,100 00
Cash (or city treasury),	216,150 84
Total assets, as per books of the plant,	$1,147,941 73

LIABILITIES.

Appropriations for construction,	$30,000 00
Overdrafts for construction,	90,695 71
Appropriations for bond payments,	98,200 00
Bonds outstanding,	807,400 00
Unpaid bills,	18,188 62
Interest accrued but not due,	3,045 00
Amounts due from the plant, not included above,	82,382 87
Total liabilities, as per books of the plant,	$1,129,912 20
Profit and loss balance,	18,029 53
	$1,147,941 73

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	$99,013 85	
Electric,	55,634 40	
Income from sale of gas,		$130,077 23
residuals,		10,304 80
other sources (gas),		1 25
sale of electric light and power,		53,340 66
Balance to profit and loss:		
Gas,	41,369 43	
Electric,		2,293 74
	$196,017 68	$196,017 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1904,		$42,581 97
Balance of gas manufacturing account,		41,369 43
Balance of electric manufacturing account,	$2,293 74	
Interest received,		913 01
Appropriation for maintenance,		205,681 00
interest,		42,137 75
Other items of income,		220 81
Interest paid,	28,413 67	
Depreciation,	47,042 29	
Returned to city treasury — unavailable as of June 30, 1905,	197,794 35	
Maintenance appropriations used for construction,	38,797 64	
Other items,	532 75	
Balance June 30, 1905,	18,029 53	
	$332,903 97	$332,903 97

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HUDSON.

Assets.

Real estate,	$6,872 03
Steam plant,	15,487 34
Electric plant,	9,108 51
Electric lines,	8,361 14
Transformers,	3,038 60
Meters,	3,724 40
Arc lamps,	1,037 60
Incandescent street lamps,	613 38
Due for light and power,	1,255 96
Fuel on hand,	744 90
Carbons on hand,	19 15
Oil and waste on hand,	96 91
Incandescent lamps on hand,	176 29
Globes on hand,	15 50
Other materials on hand,	528 49
Fixtures on hand,	530 41
Sundry accounts receivable,	213 44
Office furniture,	49 95
Cash (or town treasury),	6,315 16
Insurance,	30 47
Total assets, as per books of the plant,	$58,219 63
Profit and loss balance,	20,107 19
	$78,326 82

Liabilities.

Appropriations for construction,	$9,112 86
extraordinary repairs,	1,500 00
Overdrafts for construction,	8,017 92
Appropriations for note payments,	10,500 00
Notes payable,	48,500 00
Interest accrued but not due,	696 04
Total liabilities, as per books of the plant,	$78,326 82

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$11,852 66	
Income from sale of light and power,		$10,315 22
other sources,		114 00
Balance to profit and loss,		1,423 44
	$11,852 66	$11,852 66

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$22,941 15	
Balance of manufacturing account,	1,423 44	
Appropriation for maintenance,		$6,775 81
Maintenance appropriation used for construction in 1904 reimbursed by new appropriation,		3,840 85
Jobbing,		75 83

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	Dr.	Cr.
Interest paid,	$1,746 92	
Depreciation,	2,539 10	
Returned to town treasury—unavailable maintenance as of Dec. 31, 1904,	515 27	
Bad bills charged off,	393 93	
Maintenance appropriation used for construction,	1,239 87	
Balance June 30, 1905,		$20,107 19
	$30,799 68	$30,799 68

HULL.

Assets.

Real estate,	$10,708 68
Steam plant,	29,368 79
Electric plant,	11,592 81
Electric lines (commercial),	16,967 72
Transformers,	8,989 92
Meters,	8,716 52
Arc lamps,	415 83
Incandescent street lamps and lines,	10,385 81
Inside wiring,	91 35
Due for light and power,	4,104 18
Fuel on hand,	193 44
Carbons on hand,	8 19
Oil and waste on hand,	312 53
Incandescent lamps on hand,	561 41
Globes on hand,	16 00
Other materials on hand,	518 99
Horses, wagons and station tools,	1,242 82
Office furniture,	285 84
Cash (or town treasury),	5,454 31
Insurance,	269 47
Sinking funds,	40,044 68
Total assets, as per books of the plant,	$150,249 29
Profit and loss balance,	57,030 48
	$207,279 77

Liabilities.

Appropriations for construction,	$40,804 19
note payments,	13,400 00
sinking funds,	45,753 00
Bonds outstanding,	60,000 00
Notes payable,	37,902 00
Unpaid bills,	5,982 01
Deposits,	1,732 75
Interest accrued but not due,	1,705 82
Total liabilities, as per books of the plant,	$207,279 77

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$19,675 76	
Income from sale of light and power,		$17,319 72
other sources,		1,513 62
Balance to profit and loss,		842 42
	$19,675 76	$19,675 76

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$54,866 82	
Balance of manufacturing account,	842 42	
Interest from sinking funds,		$1,130 27
Jobbing,		67 28
Appropriations for maintenance,		1,800 00
interest,		4,600 00
insurance,		1,200 00
Interest paid,	4,652 29	
Depreciation,	5,193 37	
Loss on jobbing,	47 23	
Other items,	225 90	
Balance June 30, 1905,		57,030 48
	$65,828 03	$65,828 03

IPSWICH.

Assets.

Real estate,	$3,798 71
Steam plant,	4,695 87
Electric plant,	4,369 47
Electric lines,	20,890 67
Transformers,	2,002 41
Meters,	985 65
Incandescent street lamps,	99 75
Due for light and power,	169 69
Fuel on hand,	513 90
Oil and waste on hand,	37 60
Incandescent lamps on hand,	82 00
Other materials on hand,	181 73
Fixtures on hand,	77 16
Sundry accounts receivable,	484 23
Cash (or town treasury),	3,622 99
Total assets, as per books of the plant,	$42,011 83
Profit and loss balance,	1,886 10
	$43,897 93

Liabilities.

Appropriations for construction,	$1,211 50
note payments,	1,000 00
Notes payable,	39,500 00
Unpaid bills,	1,906 43
Interest accrued but not due,	280 00
Total liabilities, as per books of the plant,	$43,897 93

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$9,130 07	
Income from sale of light and power,		$2,929 48
other sources,		1,676 66
Balance to profit and loss,		4,523 93
	$9,130 07	$9,130 07

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$105 25
Balance of manufacturing account,	$4,523 93	
Appropriation for maintenance,		4,128 59
interest,		1,440 00
Jobbing,		253 55
Interest paid,	1,350 33	
Depreciation,	1,939 23	
Balance June 30, 1905,		1,886 10
	$7,813 49	$7,813 49

MANSFIELD.

Assets.

Real estate,	$6,694 64
Steam plant,	18,633 32
Electric plant,	6,712 84
Electric lines,	9,728 67
Transformers,	2,389 75
Meters,	1,574 22
Arc lamps,	614 93
Incandescent street lamps,	1,514 62
Due for light and power,	521 54
Fuel on hand,	65 00
Carbons on hand,	30 00
Oil and waste on hand,	85 66
Incandescent lamps on hand,	50 80
Globes on hand,	12 05
Other materials on hand,	100 53
Fixtures on hand,	129 57
Office furniture,	86 63
Cash (or town treasury),	6,779 63
Sinking funds,	1,507 19
Total assets, as per books of the plant,	$57,231 59

Liabilities.

Appropriations for construction,	$2,144 28
sinking funds,	1,500 00
Bonds outstanding,	50,000 00
Notes payable,	2,900 00
Unpaid bills,	125 39
Interest accrued but not due,	480 77
Total liabilities, as per books of the plant,	$57,150 44
Profit and loss balance,	81 15
	$57,231 59

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$7,415 50	
Income from sale of light and power,		$3,885 97
Balance to profit and loss,		3,529 53
	$7,415 50	$7,415 50

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$1,579 68
Balance of manufacturing account,	$3,529 53	
Interest from sinking funds,		7 19
Appropriation for maintenance,		4,637 77
interest,		1,753 58
Interest paid,	1,804 35	
Depreciation,	2,347 14	
Balance of income accounts paid to town treasurer to Sept. 12, 1905,	216 05	
Balance June 30, 1905,	81 15	
	$7,978 22	$7,978 22

MARBLEHEAD.

Assets.

Real estate,	$26,071 66
Steam plant,	13,359 61
Electric plant,	8,933 95
Electric lines,	16,405 18
Transformers,	5,745 33
Meters,	6,277 50
Arc lamps,	1,266 34
Incandescent street lamps,	77 54
Due for light and power,	2,680 65
Fuel on hand,	16 40
Carbons on hand,	52 20
Oil and waste on hand,	16 54
Globes on hand,	2 52
Fixtures on hand,	151 64
Horses, wagons, etc.,	263 69
Cash (or town treasury),	15,786 93
Sinking funds,	11,670 01
Total assets, as per books of the plant,	$108,777 69
Profit and loss balance,	28,440 13
	$137,217 82

Liabilities.

Appropriations for construction,	$50,217 82
note payments,	23,500 00
sinking funds,	11,000 00
Bonds outstanding,	50,000 00
Notes payable,	2,500 00
Total liabilities, as per books of the plant,	$137,217 82

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$19,044 88	
Income from sale of light and power,		$14,993 90
other sources,		463 30
Balance to profit and loss,		3,587 68
	$19,044 88	$19,044 88

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$21,282 60	
Balance of manufacturing account,	3,587 68	
Interest received,		$267 05
Appropriation for maintenance,		19,000 00
interest,		2,087 50
Interest paid,	2,131 25	
Depreciation,	5,065 42	
Appropriation used for construction,	1,500 00	
Receipts paid to town treasurer,	16,227 73	
Balance June 30, 1905,		28,440 13
	$49,794 68	$49,794 68

MERRIMAC.

Assets.

Steam plant,	$1,311 89
Electric plant,	1,256 84
Electric lines,	9,813 58
Transformers,	1,225 94
Meters,	716 44
Due for light and power,	4 62
Fixtures on hand,	79 52
Cash (or town treasury),	809 29
Total assets, as per books of the plant,	$15,218 12

Liabilities.

Appropriations for construction,	$1,262 00
bond payments,	500 00
Bonds outstanding,	11,000 00
Unpaid bills,	1,433 25
Interest due but not paid,	440 00
Total liabilities, as per books of the plant,	$14,635 25
Profit and loss balance,	582 87
	$15,218 12

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$2,327 27	
Income from sale of light and power,		$1,298 66
Balance to profit and loss,		1,028 61
	$2,327 27	$2,327 27

Profit and Loss Account.

	Dr.	Cr.
Balance of manufacturing account,	$1,028 61	
Appropriation for maintenance and interest,		$3,472 96
Interest paid,	440 00	
Returned to town treasury—unavailable Feb. 1, 1905,	1,421 48	
Balance June 30, 1905,	582 87	
	$3,472 96	$3,472 96

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MIDDLEBOROUGH.

Assets.

Real estate,	$12,376 11
Machinery and manufacturing appliances (gas),	5,417 34
Street mains (gas),	2,261 88
Meters (gas),	1,034 49
Due for gas,	417 79
Gas coal on hand,	6 25
Enrichers on hand,	243 00
Other gas materials on hand,	61 68
Gas fixtures on hand,	141 22
Water power,	9,720 80
Steam plant (electric),	11,845 58
Electric plant,	4,776 10
Electric lines,	8,392 18
Transformers,	1,398 03
Meters (electric),	2,363 46
Arc lamps,	3,360 69
Incandescent street lamps,	487 44
Due for electric light and power,	2,263 13
Fuel on hand (electric),	12 50
Carbons on hand,	15 00
Oil and waste on hand,	43 13
Incandescent lamps on hand,	17 75
Other electric materials on hand,	432 08
Electric fixtures on hand,	419 50
Horses, wagons, etc.,	137 75
Sundry accounts receivable,	869 29
Office furniture,	142 39
Cash (or town treasury),	10,498 09
Total assets, as per books of the plant,	$79,154 65
Profit and loss balance,	54,272 26
	$133,426 91

Liabilities.

Appropriations for construction,	$26,142 26
extraordinary repairs,	2,890 00
bond payments,	16,500 00
note payments,	10,750 00
Bonds outstanding,	60,500 00
Notes payable,	14,200 00
Unpaid bills,	2,041 31
Interest accrued but not due,	403 34
Total liabilities, as per books of the plant,	$133,426 91

Manufacturing Account.

	Dr.	Cr.
Operating expenses:		
Gas,	$4,356 76	
Electric,	7,893 24	
Income from sale of gas,		$3,084 57
sale of electric light and power,		8,496 70
Balance to profit and loss:		
Gas,		1,272 19
Electric,	603 46	
	$12,853 46	$12,853 46

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$50,791 07	
Balance of gas manufacturing account,	1,272 19	
Balance of electric manufacturing account,		$603 46
Appropriation for maintenance,		3,754 43
Oil lights (suburban),		400 00
Wiring,		409 91
Interest paid,	2,981 34	
Depreciation,	3,746 06	
Oil lights (suburban),	421 97	
Bad bills charged off,	227 43	
Balance June 30, 1905,		54,272 26
	$59,440 06	$59,440 06

MILLERS FALLS WATER SUPPLY DISTRICT.

Assets.

Real estate,	$1,125 34
Steam plant,	3,262 53
Electric plant,	2,188 17
Electric lines,	4,978 75
Transformers,	456 48
Meters,	696 43
Arc lamps,	54 82
Incandescent street lamps,	118 22
Due for light and power,	128 86
Incandescent lamps on hand,	10 00
Fixtures on hand,	19 89
Cash (or town treasury),	2,250 40
Sinking funds,	400 00
Total assets, as per books of the plant,	$15,689 89
Profit and loss balance,	871 19
	$16,561 08

Liabilities.

Appropriations for construction,	$294 64
sinking funds,	800 00
Bonds outstanding,	15,000 00
Unpaid bills,	416 44
Interest accrued but not due,	50 00
Total liabilities, as per books of the plant,	$16,561 08

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$2,604 84	
Income from sale of light and power,		$1,585 54
Balance to profit and loss,		1,019 30
	$2,604 84	$2,604 84

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,		$159 36
Balance of manufacturing account,	$1,019 30	
Appropriation for maintenance,		650 00
interest,		600 00
Interest paid,	583 33	
Depreciation,	677 92	
Balance June 30, 1905,		871 19
	$2,280 55	$2,280 55

NORTH ATTLEBOROUGH.

Assets.

Real estate,	$8,791 88
Steam plant,	18,208 73
Electric plant,	7,114 69
Electric lines,	15,429 09
Transformers,	5,026 75
Meters,	4,102 88
Arc lamps,	91 72
Incandescent street lamps,	196 76
Due for light and power,	503 03
Carbons on hand,	7 70
Incandescent lamps on hand,	90 72
Globes on hand,	8 50
Other materials on hand,	456 69
Fixtures on hand,	583 39
Sundry accounts receivable,	2 40
Office furniture,	125 52
Cash (or town treasury),	4,862 46
Sinking funds,	10,830 12
Total assets, as per books of the plant,	$76,433 03
Profit and loss balance,	21,548 84
	$97,981 87

Liabilities.

Appropriations for construction,	$20,762 65
note payments,	4,170 00
sinking funds,	10,000 00
Bonds outstanding,	50,000 00
Notes payable,	12,730 00
Unpaid bills,	279 84
Interest accrued but not due,	39 38
Total liabilities, as per books of the plant,	$97,981 87

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$10,565 31	
Income from sale of light and power,		$11,321 28
Balance to profit and loss,	755 97	
	$11,321 28	$11,321 28

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Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$12,852 11	
Balance of manufacturing account,		$755 97
Interest from sinking funds,		390 13
Appropriation for maintenance,		6,451 54
Jobbing,		28
Interest paid,	2,496 66	
Income and maintenance appropriation used for note payment,	695 00	
Income and maintenance appropriation used for bond payment,	1,000 00	
Depreciation,	3,103 28	
Balance income returned to town treasury — unavailable to Feb. 1, 1905,	7,056 53	
Maintenance appropriation used for construction,	1,929 06	
Other items,	14 12	
Balance June 30, 1905,		21,548 84
	$29,146 76	$29,146 76

PEABODY.

Assets.

Real estate,	$9,848 09
Steam plant,	11,848 21
Electric plant,	11,299 20
Electric lines,	15,367 27
Transformers,	6,432 97
Meters,	6,396 81
Arc lamps,	7,168 70
Incandescent street lamps,	528 71
Inside wiring,	861 02
Due for light and power,	3,318 14
Fuel on hand,	203 50
Carbons on hand,	50 00
Oil and waste on hand,	40 00
Incandescent lamps on hand,	15 00
Globes on hand,	60 00
Other materials on hand,	275 00
Fixtures on hand,	250 00
Horses, wagons, etc.,	225 00
Sundry accounts due the plant,	30 73
Cash (or town treasury),	11,056 40
Sinking fund,	11,184 24
Total assets, as per books of the plant,	$96,458 99
Profit and loss balance,	29,189 65
	$125,648 64

Liabilities.

Appropriations for construction,	$45,745 14
note payments,	22,700 00
sinking funds,	10,400 00
Overdrafts for construction,	4,662 40
Bonds outstanding,	40,000 00
Notes payable,	2,000 00
Interest accrued but not due,	141 10
Total liabilities, as per books of the plant,	$125,648 64

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Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$24,543 73	
Income from sale of light and power,		$17,159 71
Balance to profit and loss,		7,384 02
	$24,543 73	$24,543 73

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$27,565 06	
Balance of manufacturing account,	7,384 02	
Interest from sinking funds,		$433 52
Appropriations for maintenance,		9,000 00
interest,		1,670 00
insurance and printing,		339 00
Interest paid,	1,720 84	
Depreciation,	3,625 82	
Returned to town treasury — unavailable maintenance appropriations to Jan. 15, 1905,	323 43	
Oil lights (suburban),	13 00	
Balance June 30, 1905,		29,189 65
	$40,632 17	$40,632 17

READING.

Assets.

Real estate,	$12,965 13
Steam plant,	8,724 47
Electric plant,	8,026 93
Electric lines,	14,909 95
Transformers,	4,773 98
Meters,	4,794 34
Arc lamps,	2,908 50
Incandescent street lamps,	263 62
Due for light and power,	1,205 36
Fuel on hand,	949 00
Carbons on hand,	121 71
Oil and waste on hand,	50 00
Incandescent lamps on hand,	116 81
Globes on hand,	22 50
Other materials on hand,	646 78
Horses, wagons, etc.,	530 00
Sundry accounts receivable,	385 99
Office furniture,	182 75
Cash (or town treasury),	3,292 48
Total assets, as per books of the plant,	$64,870 30
Profit and loss balance,	25,939 17
	$90,809 47

Liabilities.

Appropriations for construction,	$19,799 34
bond payments,	11,000 00
note payments,	15,700 00
Bonds outstanding,	40,000 00

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Notes payable,	$2,800 00
Unpaid bills,	1,094 09
Interest accrued but not due,	416 04
Total liabilities, as per books of the plant,	$90,809 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	$12,634 17	
Income from sale of light and power,		$11,008 56
other sources,		453 95
Balance to profit and loss,		1,171 66
	$12,634 17	$12,634 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$23,491 47	
Balance of manufacturing account,	1,171 66	
Interest received,		$14 65
Appropriations for maintenance, interest and commissioners salaries,		8,192 35
Interest paid,	1,751 61	
Maintenance appropriation used for construction,	3,000 00	
for note payment,	1,400 00	
Depreciation,	3,331 43	
Balance June 30, 1905,		25,939 17
	$34,146 17	$34,146 17

TAUNTON.

ASSETS.

Real estate,	$68,244 88
Steam plant,	78,493 62
Electric plant,	44,238 85
Electric lines,	35,337 31
Transformers,	15,778 83
Meters,	5,950 06
Arc lamps,	16,952 97
Inside wiring,	1,473 83
Due for light and power,	6,307 51
Fuel on hand,	55 00
Carbons on hand,	90 00
Oil and waste on hand,	70 00
Incandescent lamps on hand,	200 00
Globes on hand,	67 00
Other materials on hand,	290 00
Fixtures on hand,	3,686 00
Horses, wagons, etc.,	350 32
Sundry accounts receivable,	170 64
Office furniture,	294 99
Cash (or city treasury),	17,873 24
Sinking funds,	46,433 37
Total assets, as per books of the plant,	$342,358 42
Profit and loss balance,	17,941 17
	$360,299 59

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Liabilities.

Appropriations for construction,	$15,901 75
note payments,	1,500 00
sinking funds,	19,104 29
Bonds outstanding,	320,500 00
Unpaid bills,	2,300 03
Interest accrued but not due,	993 52
Total liabilities, as per books of the plant,	$360,299 59

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$42,319 63	
Income from sale of light and power,		$40,594 79
Balance to profit and loss,		1,724 84
	$42,319 63	$42,319 63

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$11,205 50	
Balance of manufacturing account,	1,724 84	
Interest from sinking funds,		$1,463 29
Appropriations for maintenance,		7,345 04
interest,		11,922 50
Interest paid,	11,922 50	
Depreciation,	13,819 16	
Balance June 30, 1905,		17,941 17
	$38,672 00	$38,672 00

WAKEFIELD.

Assets.

Real estate,	$20,720 80
Machinery and manufacturing appliances (gas),	25,314 36
Street mains (gas),	31,931 27
Meters (gas),	5,104 72
Due for gas,	3,188 13
Gas coal on hand,	3,908 66
Coke on hand,	243 75
Enrichers on hand,	59 49
Other gas materials on hand,	1,073 31
Stoves on hand,	1,156 34
Gas fixtures on hand,	848 04
Steam plant (electric),	12,041 33
Electric plant,	8,851 85
Electric lines,	17,874 36
Transformers,	2,335 40
Meters (electric),	2,944 55
Arc lamps,	2,629 73
Fire alarm installation,	1,931 50
Due for electric light and power,	1,643 21
Fuel on hand (electric),	782 47
Carbons on hand,	94 01
Oil and waste on hand,	46 75
Incandescent lamps on hand,	116 48
Globes on hand,	15 25

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Other electric materials on hand,	$430 15
Electric fixtures on hand,	864 29
Horses, wagons, etc.,	1,175 50
Sundry accounts receivable,	1,770 37
Office furniture,	508 10
Cash (or town treasury),	22,584 84
Insurance,	703 53
Total assets, as per books of the plant,	$172,892 54
Profit and loss balance,	56,205 24
	$229,097 78

LIABILITIES.

Appropriations for construction,	$26,859 27
bond payments,	33,000 00
Bonds outstanding,	160,000 00
Notes payable,	3,300 00
Unpaid bills,	3,886 51
Deposits,	366 00
Interest accrued but not due,	1,686 00
Total liabilities, as per books of the plant,	$229,097 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	$16,022 46	
Electric,	13,285 53	
Income from sale of gas,		$19,932 96
residuals,		5,026 96
other sources (gas),		149 25
sale of electric light and power,		6,323 40
other sources (electric),		612 00
Balance to profit and loss:		
Gas,	9,086 71	
Electric,		6,350 13
	$38,394 70	$38,394 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,	$48,905 31	
Balance of gas manufacturing account,		$9,086 71
Balance of electric manufacturing account,	6,350 13	
Appropriation for maintenance,		35,822 91
interest,		6,241 00
Jobbing (electric),		393 12
Other items of income,		12 72
Interest paid,	6,457 00	
Fire alarm expenses,	192 51	
Oil lights (suburban),	431 89	
Depreciation,	6,793 13	
Paid to town treasury — from sales of gas and electricity for year to June 30, 1905,	37,268 39	
Loss on gas jobbing,	1,160 93	
Bad bills (gas and electric),	69 41	
Other items,	133 00	
Balance June 30, 1905,		56,205 24
	$107,761 70	$107,761 70

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WELLESLEY.

Assets.

Electric lines,	$11,523 10
Incandescent lamps on hand,	413 29
Other materials on hand,	86 59
Fixtures on hand,	32 38
Sundry accounts receivable,	75 00
Office furniture,	14 25
Cash (or town treasury),	39,256 82
Total assets, as per books of the plant,	$51,401 43
Profit and loss balance,	3,090 64
	$54,492 07

Liabilities.

Appropriations for construction,	$32,471 35
Overdrafts for construction,	3,138 37
Appropriations for bond payments,	15,000 00
Bonds outstanding,	3,000 00
Unpaid bills,	842 35
Interest accrued but not due,	40 00
Total liabilities, as per books of the plant,	$54,492 07

Manufacturing Account.

	Dr.	Cr.
Operating expenses,	$9,120 77	
Pole rentals,		$187 50
Balance to profit and loss,		8,933 27
	$9,120 77	$9,120 77

Profit and Loss Account.

	Dr.	Cr.
Balance June 30, 1904,	$2,847 02	
Balance of manufacturing account,	8,933 27	
Appropriations for maintenance,		$10,380 00
interest,		120 00
Interest paid,	126 67	
Depreciation,	1,238 46	
Returned to town treasury — unavailable maintenance appropriation, Dec. 31, 1904,	68 22	
Maintenance appropriation used for construction,	377 00	
Balance June 30, 1905,		3,090 64
	$13,590 64	$13,590 64

WESTFIELD.

Assets.

Real estate,	$34,990 90
Machinery and manufacturing appliances (gas),	20,117 40
Street mains (gas),	36,656 75
Meters (gas),	5,695 24
Due for gas,	6,691 91
Gas coal on hand,	2,195 67
Coke on hand,	123 38
Enrichers on hand,	241 46
Purifying materials on hand,	7 25
Other gas materials on hand,	2,213 30

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Gas fixtures on hand,	$450 00
Steam plant (electric),	13,827 24
Electric plant,	13,436 25
Electric lines,	8,788 37
Transformers,	2,173 10
Meters (electric),	1,570 07
Arc lamps,	3,223 50
Incandescent street lamps,	40 99
Inside wiring,	951 62
Due for electric light and power,	2,461 86
Fuel on hand (electric),	1,440 15
Carbons on hand,	90 05
Oil and waste on hand,	40 15
Incandescent lamps on hand,	90 16
Globes on hand,	90 22
Other electric materials on hand,	465 50
Electric fixtures on hand,	600 00
Sundry accounts receivable,	2,084 86
Office furniture,	168 00
Cash (or town treasury),	14,495 55
Total assets, as per books of the plant,	$175,420 90

LIABILITIES.

Appropriations for construction,	$41,000 00
Bonds outstanding,	96,000 00
Unpaid bills,	583 54
Interest due but not paid,	157 50
Interest accrued but not due,	280 00
Total liabilities, as per books of the plant,	$138,021 04
Profit and loss balance,	37,399 86
	$175,420 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	$19,436 18	
Electric,	11,006 84	
Income from sale of gas,		$29,141 98
residuals,		4,071 40
sale of electric light and power,		9,055 64
other sources (electric),		62 82
Balance to profit and loss:		
Gas,	13,777 20	
Electric,		1,888 38
	$44,220 22	$44,220 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1904,		$27,380 50
Balance of gas manufacturing account,		13,777 20
Balance of electric manufacturing account,	$1,888 38	
Appropriation for maintenance,		11,500 00
Jobbing,		230 24
Interest paid,	3,488 33	
Depreciation,	7,445 88	
Returned to town treasury,	2,433 11	
Oil lights (suburban),	84 65	
Bad bills charged off,	147 73	
Balance June 30, 1905,	37,399 86	
	$52,887 94	$52,887 94

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APPENDIX C. — NEW LEGISLATION.

Acts of 1905.

[Chapter 94.]

An Act to authorize the Adams Gas Light Company to do Business in the Town of Cheshire.

Be it enacted, etc., as follows:

Section 1. The Adams Gas Light Company is hereby authorized, upon the approval of the selectmen of the town of Cheshire and of the board of gas and electric light commissioners, to carry on the business of furnishing gas and electricity for heat, light and power in the town of Cheshire, with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to such corporations.

Section 2. This act shall take effect upon its passage. [*Approved February 23, 1905.*

[Chapter 148.]

An Act to authorize the Nantucket Gas and Electric Company to sell and transfer its Franchises.

Be it enacted, etc., as follows:

Section 1. The receiver of the Nantucket Gas and Electric Company, whenever empowered or permitted so to do by an order or decree of the court by which he was appointed, is hereby authorized to sell and transfer the franchises of said company to any gas and electric company now or hereafter organized under the laws of Massachusetts, subject to any outstanding mortgage lawfully made of said franchises by said company. The purchaser shall hold and enjoy said franchises and all rights in connection therewith, in the same manner as the same have heretofore been held and enjoyed by the Nantucket Gas and Electric Company.

Section 2. This act shall take effect upon its passage. [*Approved March 9, 1905.*

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[CHAPTER 278.]

An Act relative to Wires and Electrical Appliances in the City of Somerville.

Be it enacted, etc., as follows:

SECTION 1. The board of aldermen of the city of Somerville may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets of the city, within the district hereinafter prescribed, all telegraph, telephone and electric light, motor and power wires, cables and conductors, in or above said streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. It shall be the duty of such officer or officers, and he or they shall have authority, to grant all necessary permissions for such wires, cables and conductors to be placed, maintained and operated in underground conduits, subject to the ordinances of said city; and it shall be the duty of the commissioner of streets or other officer having charge of the highways in said city, and he shall have authority, to issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to the following named streets within the boundaries of said city: — Broadway, Pearl street, Medford street, Highland avenue, Somerville avenue, Elm street, Cross street, Walnut street, School street, Central street, Bow street, Willow avenue, College avenue, Holland street, Beacon street and Summer street. The work in said Broadway shall be the first work required to be done under this act.

SECTION 3. The said officer or officers, within thirty days after appointment, and in each January thereafter until the work in said streets is completed, shall prescribe, giving public notice thereof in some one newspaper published in said city, by advertising therein once a week for three weeks in succession, a part of said streets, consisting of not more than two miles of streets, within which part all of said wires, cables and conductors, except those hereinafter excepted, shall, during that calendar year, be removed or placed underground; and said officer or officers shall cause the owners or users of such wires, cables and conductors to remove them or to put them underground, and also to remove any poles or structures

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used in the streets to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, conductors or structures; it being the purpose and intent of this act ultimately to cause the removal from the public streets, avenues and highways within said district of all the wires, cables and conductors aforesaid, except those hereinafter excepted.

SECTION 4. No electric light company shall be obliged to do work hereunder involving the expenditure of more than twenty thousand dollars in any one year. No other company shall be obliged, under the provisions of this act, in any one year, to remove or place underground its wires in any street in which electric light wires are located, unless such electric light wires are also to be removed or placed underground, under the terms hereof.

SECTION 5. No person or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein specially excepted, in any street or part thereof which has been prescribed as aforesaid, except temporarily, with the consent of said officer or officers, in an emergency; and if after the expiration of the calendar year in which such street or part thereof was so prescribed there shall remain therein any poles, wires, cables or conductors which said officer or officers shall have ordered to be removed, the said officer or officers shall cause the same to be removed; and the city may collect from the owners or users, by an action of law, any expense involved in such removal.

SECTION 6. The officer or officers who may be designated by the board of aldermen of said city pursuant to section one of this act may at any time, upon application of any person, firm or corporation duly authorized by law to lay or to erect and maintain, and maintaining wires in the streets of said city, grant permission for the removal of any wires, cables, conductors, poles or structures in any of the streets of said city, whether within or without the district specified in section two hereof, and for the placing of the same and any other necessary wires, cables and conductors or any extension thereof underground as herein provided; and it shall be the duty of the commissioner of streets or other officer having charge of the highways in said city, and he shall have authority, after the granting of such permission, to issue such permits for opening and occupying the streets of said city as may be necessary to carry out the intent of this act, upon the application of said officer or officers, or of any person or corporation interested.

SECTION 7. This act shall not apply to long distance telephone

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wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway trolley wires, poles or conductors; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purpose of this act no wire shall be deemed to be a long distance telephone wire which does not extend twenty-five miles at least in a direct line from some central office.

SECTION 8. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits in said section of said city shall desire or be required to place the same underground in any street or highway in said section, and shall have been duly authorized so to do, it shall be obligatory on such person, firm or corporation to file with the city engineer of said city a map or maps, made to scale, showing the streets or highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor authorized or required to be constructed, which map or maps shall be satisfactory to and approved in writing by the city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 9. The mayor and aldermen of the city shall constitute a board of appeal to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers, done or made in pursuance of this act. Such petition shall set forth the specific grievance relied upon, and shall be filed with the mayor of the city within ten days after the act or decision complained of was done or made; and said board after notice given as prescribed in section three of this act shall give a hearing thereon, and may either approve, annul, modify or overrule such act or decision.

SECTION 10. The supreme judicial court or the superior court, or any justice thereof, shall on petition of said officer or officers have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder, and to compel compliance therewith.

SECTION 11. This act shall take effect upon its passage. [*Approved April 10, 1905.*

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[CHAPTER 292.]

An Act relative to the Hoosac Electric Power Company.

Be it enacted, etc., as follows:

SECTION 1. Chapter one hundred and seventy-seven of the acts of the year nineteen hundred and four, in so far as it applies to or affects the Hoosac Electric Power Company, is hereby repealed, and the charter, organization and other acts of said corporation shall remain of the same force and effect as at the time of the passage of said act.

SECTION 2. This act shall take effect upon its passage. [*Approved April 13, 1905.*

[CHAPTER 293.]

An Act to authorize the Old Colony Street Railway Company to sell Electricity to the Eastern Park Construction Company.

Be it enacted, etc., as follows:

SECTION 1. The Old Colony Street Railway Company is hereby authorized to sell to the Eastern Park Construction Company so much electricity as the said construction company may require for its use for light, heat and power, in excess of the amount of electricity which the town of Hull may from time to time offer to furnish to said construction company from its municipal light plant.

SECTION 2. This act shall take effect upon its passage. [*Approved April 13, 1905.*

[CHAPTER 309.]

An Act to authorize the transfer of the Franchise of the Framingham Gas, Fuel and Power Company.

Be it enacted, etc., as follows:

SECTION 1. The receivers of the Framingham Gas, Fuel and Power Company are hereby authorized to sell and transfer the franchise of said company to any gas company now or hereafter organized under the laws of Massachusetts, subject to any outstanding mortgage of said franchise, lawfully made by said company, whenever the said receiver shall be empowered so to do by an order or decree of the court by which they were appointed. The purchaser shall hold and possess said franchise and all rights connected therewith, in the same manner in which the same have heretofore been held by the said Framingham Gas, Fuel and Power Company.

SECTION 2. This act shall take effect upon its passage. [*Approved April 20, 1905.*

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[CHAPTER 410.]

An Act relative to the Manufacture and Distribution of Gas and Electricity by Cities and Towns.

Be it enacted, etc., as follows:

SECTION 1. Chapter thirty-four of the Revised Laws is hereby amended by striking out section eleven and inserting in place thereof the following: — *Section 11.* The owner of any plant for the manufacture or distribution of gas or electricity for light, heat or power in the city or town, who desires to sell the same under the provisions of this chapter, shall within sixty days after the passage of the final vote of the city or town required by section three of this chapter, file with the clerk of the city or town a good and sufficient conveyance duly executed of such parts of his plant as defined in section ten of this chapter as he desires to sell, together with a detailed schedule of the plant included in the conveyance and a statement of the price which he is willing to accept in payment for the same. Upon the filing of this conveyance the property thereby conveyed shall vest in the city or town, which shall be entitled to the immediate possession and use of the property conveyed; and the owner shall surrender possession of the same upon request. A city by vote of the city council, and a town by vote of the selectmen, may agree with the owner upon the price to be paid for the plant conveyed; but said agreement as to price shall not be binding in towns until ratified by a majority vote at a town meeting called for action thereon; but if the city or town does not agree with the owner as to such price, or notifies him within thirty days after the filing of the conveyance that it is dissatisfied with the contents thereof, either as including property which ought not to have been included or as not including property which ought to have been included, either party may, within sixty days after the filing of the conveyance, apply to the supreme judicial court for the county in which the city or town is situated for the appointment of commissioners to determine what property ought to have been included in the conveyance and the value thereof. The court upon hearing and upon proof that the foregoing conditions have been complied with shall appoint one or more commissioners who shall hear the parties and determine, in accordance with the rules laid down in section ten of this chapter, the value of the property conveyed, and, if the sufficiency of the conveyance in this regard is disputed, what property ought to have been conveyed by the owner to the city or town and the value

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thereof. The commissioners shall file a report of their determination; and, if either party is aggrieved by said determination, it may within thirty days after the filing thereof file objections thereto. The court shall thereupon have jurisdiction to determine the questions raised by the petition and objections; and may recommit the report for further action by the commissioners, or otherwise determine the matter as in proceedings in equity. The reasonable charges of the commissioners for their services shall be paid one half by each party, which, together with the expense of the litigation, if any, arising under this section, may be reckoned as part of the indebtedness for which bonds may be issued under section seven of this chapter.

SECTION 2. Said chapter is hereby further amended by striking out section twelve and inserting in place thereof the following: — *Section 12.* Any property conveyed which, according to the final decree of the court, ought not to have been conveyed, shall forthwith be reconveyed by the city or town to the owner without liability to account for the mesne profits thereof or to pay interest on the value thereof; and any property which, according to said decree, ought to have been but was not included in the conveyance, shall forthwith be conveyed by the owner to the city or town. The city or town shall pay the owner the value, determined as provided in section ten of this chapter, of the property conveyed or, if the sufficiency of the conveyance in this regard is disputed, the value of the property which ought to have been conveyed, with interest from the date of the conveyance or, if any additional conveyance is required by the decree, from the dates of the several conveyances.

SECTION 3. Said chapter is hereby further amended by striking out section twenty and inserting in place thereof the following: — *Section 20.* The mayor of a city or the selectmen, or municipal light board, if any, of a town which acquires a gas or electric lighting plant shall appoint a manager of municipal lighting who shall, under the direction and control of the mayor, selectmen or municipal light board, if any, and subject to the provision of this chapter, have full charge of the operation and management of the plant, the manufacture and distribution of gas or electricity, the purchase of supplies, the employment of agents and servants, the method, time, price, quantity and quality of the supply, the collection of bills, and the keeping of accounts. His compensation and term of office shall be fixed in cities by the city council and in towns by the selectmen or municipal light board, if any; and, before entering upon the performance of his official duties, he shall

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give bond to the city or town for the faithful performance thereof in a sum and form and with sureties to the satisfaction of the mayor, selectmen or municipal light board, if any, and shall, at the end of each municipal year, render to them such detailed statement of his doings and of the business and financial matters in his charge as the board of gas and electric light commissioners may prescribe. All moneys payable to or received by the city, town, manager or board in connection with the operation of the plant, for the sale of gas or electricity or otherwise, shall be paid over to the city or town treasurer. All bills chargeable to the plant or the appropriations therefor shall be paid by the treasurer on requisition by the manager or municipal light board, if any. The manager shall at any time, when required by the mayor, selectmen, municipal light board, if any, or board of gas and electric light commissioners, make a statement to such officers of his doings, business, receipts, disbursements, balances, and of the indebtedness of the city or town in his department.

SECTION 4. Said chapter is hereby further amended by striking out section twenty-one and inserting in place thereof the following: — *Section 21.* Prior to the beginning of each fiscal year the manager of the plant shall furnish to the mayor, selectmen or municipal light board, if any, an estimate of the income from sales of gas and electricity to private consumers during the ensuing fiscal year and of the expense of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or scrip issued to pay for the plant, an amount for depreciation equal to five per cent of the cost of the plant, or such smaller or larger amount as the board of gas and electric light commissioners may approve, the requirements of the sinking fund or debt incurred for the plant, and the loss, if any, in the operation of the plant during the preceding year. The excess of the expense thus defined and estimated over the estimated income from sales to private consumers shall be included by the city or town in its annual appropriations for maintenance and in the tax levy. By cost of the plant is intended the total amount expended on the plant to the beginning of the fiscal year, for any purpose for which bonds, notes or scrip may be issued under sections seven and eight of this chapter. By loss in operation is intended the difference between the actual income from private consumers plus the appropriations for maintenance for the preceding fiscal year and the actual expense of the plant, reckoned as above, for that year in case such expense exceeded the

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amount of such income and appropriation. The income from sales and the money appropriated as aforesaid shall be used to pay the annual expense of the plant, defined as above, for the fiscal year, except that no part of the sum therein included for depreciation shall be used for other purpose than renewals, in excess of ordinary repairs, extensions, reconstruction, enlargements and additions. The surplus, if any, of said annual allowances for depreciation after making the above payments shall be kept as a separate fund and used for renewals, other than ordinary repairs, extensions, reconstruction, enlargements and additions in succeeding years; and no debt shall be incurred under sections seven and eight of this chapter for any extension, reconstruction or enlargements of the plant in excess of the amount needed for the purpose in addition to the amount then on hand in said depreciation fund. Said depreciation fund shall be kept and managed by the city or town treasurer as a separate fund, subject to appropriation by the city council or selectmen, or municipal light board, if any, for the foregoing purpose. All appropriations for the plant shall be either for the annual expense defined as above, or for extensions, reconstruction, enlargements or additions; and no appropriation shall be used for any purpose other than that stated in the vote making the same. No bonds, notes or scrip shall be issued by a city or town for the annual expenses as defined in this section.

SECTION 5. Said chapter is hereby further amended by striking out section twenty-seven and inserting in place thereof the following: — *Section 27.* A city or town which manufactures or sells gas or electricity for lighting shall keep records of its work and doings at its manufacturing station, and in respect to its distributing plant, as required by the board of gas and electric light commissioners. It shall install and maintain apparatus, satisfactory to said board, for the measurement and recording of the output of gas and electricity, and shall sell the same by meter to private consumers when required by said board; and if required by said board shall measure all gas or electricity consumed by the city or town. The books, accounts and returns shall be made and kept, in a form prescribed by said board, and the accounts shall be closed on the thirtieth day of June annually and a balance sheet of that date shall be taken therefrom and included in the return of said board. The mayor or selectmen, or municipal light board, if any, shall annually, on or before the second Wednesday of September, make return to said board, for the year ending on the thirtieth day of June, signed and sworn to by the mayor or a majority of the select-

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men or municipal light board, if any, and by the manager, stating the financial condition of said business, the amount of authorized and existing indebtedness, a statement of income and expenses in such detail as the board may require, and a list of its salaried officers and the salary paid to each. The mayor, the selectmen or the municipal light board may direct any additional returns to be made at such time and in such detail as they may order. The mayor, selectmen or municipal light board and manager shall, at any time, on request, submit said books and accounts to the inspection of said board, and furnish any statement or information required by it relative to the condition, management and operation of said business. The board of gas and electric light commissioners shall, in its annual report, describe the operation of the several municipal plants with such detail as may be necessary to disclose the financial condition and results of each plant; and shall state what cities or towns, if any, operating a plant have failed to comply with the provisions of this chapter, and what, if any, are selling gas or electricity with the approval of the board at less than cost.

SECTION 6. Said chapter is hereby further amended by striking out section twenty-nine and inserting in place thereof the following: — *Section 29.* A city or town authorized by special act to construct, purchase, lease, establish or maintain a gas or electric lighting plant shall be subject to the provisions of this chapter and to any amendments thereof or additions thereto, so far as the same may be applicable.

SECTION 7. Said chapter thirty-four is hereby further amended by adding at the end thereof the following new section: — *Section 32.* In addition to the jurisdiction conferred by section eleven of this chapter on the supreme judicial court for the county in which the city or town is situated, said court shall have jurisdiction on petition of the board of gas and electric light commissioners or of twenty taxable inhabitants of the city or town to compel the fixing of prices by the city or town in accordance with the provisions of sections twenty-one and twenty-two of this chapter, to prevent any city or town from purchasing or operating a gas or electric plant in violation of any of the provisions of this chapter, and generally to enforce compliance with the terms and provisions thereof.

SECTION 8. This act shall take effect on the first day of July in the year nineteen hundred and five. [*Approved May 17, 1905.*

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[CHAPTER 421.]

An Act relative to the Consolidation of Certain Gas Companies in the City of Boston.

Be it enacted, etc., as follows:

SECTION 1. Section four of chapter four hundred and seventeen of the acts of the year nineteen hundred and three is hereby amended by striking out the first four paragraphs and inserting in place thereof the following: — Said Boston Consolidated Gas Company for the purpose of acquiring the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one, shall have authority to issue an amount of capital stock equal at par to the aggregate of the par value of the existing stock of the corporations mentioned in section one and the face value of the outstanding bonds, notes and certificates of indebtedness as of October thirty-one, nineteen hundred and four, to wit: Stock to the aggregate par value of fifteen million, one hundred and twenty-four thousand six hundred dollars, but no more.

The corporations mentioned in section one shall pay and discharge the outstanding bonds, notes and certificates of indebtedness from the proceeds of the purchase price of the sale of their property, and said Boston Consolidated Gas Company shall assume and pay all other debts and liabilities of said corporations, except that any indebtedness of any of the corporations mentioned in section one to another of said corporations shall be extinguished when the consolidation authorized by this act shall have been effected.

Said Boston Consolidated Gas Company shall, as far as possible, acquire all the stock of the corporations whose properties are purchased, as provided in section three, and the purchase price of the properties of each corporation and of such portion of its stock as may be acquired shall be such sum as the respective corporations may agree to, but the aggregate of the purchase prices paid therefor, after deducting therefrom the debts to be assumed by the Boston Consolidated Gas Company, shall not exceed the proceeds of the stock herein authorized, including any premiums which may be paid in thereon. No stock or bonds shall ever be issued for the indebtedness assumed as above provided.

SECTION 2. Said chapter is hereby further amended by striking out section fourteen and inserting in place thereof the following: — *Section 14.* Said Boston Consolidated Gas Company shall not

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acquire the property, locations, rights, licenses, powers, privileges and franchises of the several corporations mentioned in section one unless it shall before the first day of August in the year nineteen hundred and five, file with the board of gas and electric light commissioners its acceptance hereof, and an agreement that it will within twelve months from the date of such acquisition reduce the maximum price of gas to be charged by it to ninety cents per thousand cubic feet.

Said Boston Consolidated Gas Company shall have no authority to make, purchase, sell or distribute gas or electricity until it shall, within the provisions of this act, have acquired all the property, locations, rights, licenses, powers, privileges and franchises of all the corporations mentioned in section one, and the Boston Consolidated Gas Company shall proceed forthwith to acquire the same.

SECTION 3. The said chapter four hundred and seventeen is hereby further amended by inserting after section fourteen the following new sections, to be numbered fifteen and sixteen, respectively: — *Section 15.* The Boston Consolidated Gas Company shall not by the acceptance of the capitalization herein authorized be deemed to have admitted for any purpose that the par value of such capitalization is equal to the value of its property or to the value of the property necessary for the proper conduct of its business. *Section 16.* Said Boston Consolidated Gas Company, upon the acquisition of the property of the corporations mentioned in section one, shall be entitled to all those rights, powers and privileges set forth in chapter thirty-four of the Revised Laws and in any amendments thereof, and particularly in section ten of said chapter, to which it would have been entitled if it had been the owner of said properties and engaged in the business of generating or distributing gas or electricity for sale for lighting purposes in the city of Boston at the time of any votes or proceedings heretofore or hereafter passed or taken by the city of Boston, under the provision of said chapter, or of any acts in amendment thereof.

SECTION 4. This act shall take effect upon its passage. [*Approved May 19, 1905.*

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[CHAPTER 472.]

An Act relative to the Inspection of Steam Boilers.

Be it enacted, etc., as follows:

SECTION 1. All steam boilers of more than three horse power, except boilers upon locomotives, in private residences, or under the jurisdiction of the United States, or boilers used exclusively for agricultural, horticultural or creamery purposes, shall be inspected either by the district police or by an insurance company authorized to insure boilers within the Commonwealth. Such inspection shall be made internally and externally at least once in each year. The owner or user of any steam boiler inspected by the district police shall pay to the inspector the sum of five dollars at each internal and two dollars for each external inspection for every boiler so inspected.

SECTION 2. Every insurance company shall forward to the chief of the district police within fourteen days after each internal and external inspection a report of every boiler so inspected by it. Such reports shall be made on blanks furnished by the chief of the district police, and shall contain any recommendations that the insurance company may think it desirable to make Notice shall be given by the insurance company or the inspector to the owner or user of the boiler inspected of the pressure at which the boiler may safely be operated.

SECTION 3. Any insurance company failing to make a report as above provided shall be fined not more than five hundred dollars for every such failure. Any owner failing to comply with the requirements of the insurance company inspecting his boiler, after notice by the chief of the district police, shall be liable to a fine of not more than five hundred dollars for such failure, and the use of said boiler may be enjoined in the manner provided in section four of chapter one hundred and five of the Revised Laws. The district police shall have authority in the discharge of their duty to enter upon any premises where steam boilers are located, for the purpose of enforcing the provisions of this act.

SECTION 4. All acts and parts of acts inconsistent herewith are hereby repealed. [*Approved May 26, 1905.*

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[CHAPTER 101, RESOLVES OF 1905.]

Resolve to provide for an Investigation and Report relative to the Price of Gas and to the Rate of Dividends to Stockholders of Gas Companies.

Resolved, That the governor be authorized and requested to appoint, with the advice and consent of the council, two persons, citizens of the Commonwealth, who shall serve with the members of the board of gas and electric light commissioners as a committee to consider the automatic and interdependent adjustment of the price of gas to consumers and the rate of dividends to stockholders of gas companies, under what is known as the London sliding scale, with special reference to the expediency of applying that scale to the gas light companies in the city of Boston and the town of Brookline. The chairman of the board of gas and electric light commissioners shall be chairman of the said committee. The committee may incur such reasonable expenses as may be authorized by the governor and council. Before incurring any expense, the committee shall estimate its probable amount and submit the estimate to the governor and council for their approval, and no expense shall be incurred by the committee beyond the amount so estimated and approved. The members of the board of gas and electric light commissioners shall serve without compensation, and the two additional members of the committee shall receive such remuneration as shall be fixed by the governor and council. The committee shall report to the general court on or before the second Wednesday in January in the year nineteen hundred and six, with such recommendations for legislation as it may deem expedient. [*Approved May 25, 1905.*

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